Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1921

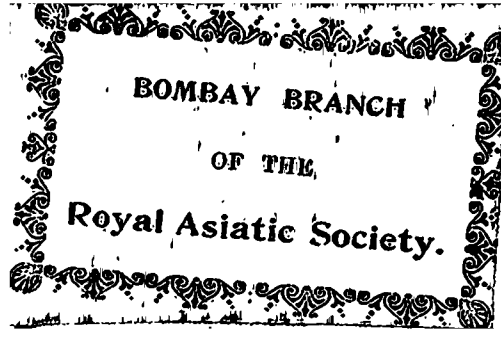
(Established 22nd September 1836.)

VOLUME I.

00133590

Bombay:
PRINTED AT THE TUTORIAL PRESS

1922



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Bombay Chamber of Commerce.

ESTABLISHED 22nd SEPTEMBER 1836.

Honorary Member.

A. H. CAMPBELL, ESQ.

Chamber Members.

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THE NEW INDIA ASSURANCE CO. LD.
THE NEW ZEALAND INSURANCE CO.
THE SOUTH BRITISH INSURANCE CO., LD.
THE SUN LIFE ASSURANCE CO. OF CANADA.
THE ALLAHABAD BANK, LD.
THE ALLIANCE BANK OF SIMLA, LD.
THE IMPERIAL BANK OF INDIA, LD.
THE BANK OF INDIA, LD.
THE CHARTERED BANK OF INDIA AUSTRALIA AND CHINA.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
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THE IMPERIAL BANK OF PERSIA.
THE INTERNATIONAL BANKING CORPORATION.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
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THE TATA INDUSTRIAL BANK,
THE YOKOHAMA SPECIE BANK, LD.
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THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COY.
THE NIPPON YUSEN KAISHA.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

Associate Members.

THE COMPAGNIE GENERALE D'EXTREME-ORIENT.

THE NETHERLANDS TRADING SOCIETY.

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C. H. GOODALL, ESQ., *Dy. Chairman.*
THE HON'BLE SIR ARTHUR FROOM, KT.
J. R. ABERCROMBIE, ESQ.
F. C. ANNESLEY, ESQ.
N. BIRRELL, ESQ.
J. GREIG, ESQ.
TH. M. SORINI, ESQ.
R. TODD, ESQ.

RETIRING COMMITTEE.

H. P. W. MACNAGHTEN, ESQ., M.L.C. *Chairman.*
V. A. GRANTHAM, ESQ., *Dy. Chairman.*
THE HON'BLE SIR ARTHUR FROOM, KT.
B. BROWN, ESQ.
T. W. DOWDING, ESQ.
A. K. GRAHAM, ESQ.
J. GREIG, ESQ.
C. A. HAWES, ESQ., V.D.
A. B. MORRISON, ESQ.

CHAMBER'S REPRESENTATIVES.

Council of State.

THE HON'BLE SIR ARTHUR FROOM, KT.

Legislative Council of H. E. the Governor of Bombay.

F. NELSON, ESQ., M.L.C. | A. F. J. HOOD, ESQ., M.L.C.

Bombay Port Trust.

THE HON'BLE SIR ARTHUR FROOM, KT
F. C. ANNESLEY, ESQ.
N. BIRRELL, ESQ.
T. W. DOWDING, ESQ.
HARRY T. GORRIE, ESQ.

Bombay Improvement Trust.

HARRY T. GORRIE, ESQ.

Bombay Municipal Corporation.

H. G. COCKE, ESQ. | F. PORTLOCK, ESQ.

Sydenham College of Commerce Advisory Board.

W. A. HAIG BROWN, ESQ. | E. C. DALTON, ESQ.

Bombay Smoke Nuisances Commission.

B. BROWN, ESQ.

St. George's Hospital Advisory Committee.

R. R. HYND, ESQ.

Indigenous Industries Advisory Committee.

N. BIRRELL, ESQ.

Indian Central Cotton Committee.

V. A. GRANTHAM, ESQ.

Empire Cotton Growing Corporation.

OSBORNE MARSHALL, ESQ.

Advisory Committee to the Director of Development.

F. A. H. EAST, ESQ.

CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

Chairmen.

J. Skinner	1836-37	A. D. Grant	1870-71
M. T. Brownrigg	1837-38	W. G. Hall	1871-72
H. G. Gordon	1838-39	J. K. Bythell	1872-73
J. Skinner	1839-40	H. E. Bright E. Lord	1873-74
T. R. Richmond	1840-41		
C. B. Skinner	1841-42	D. Watson	1874-75
S. D. Murray	1842-43	J. A. Forbes	1875-76
J. Wright E. Lyon	1843-44	G. F. Henry Donald Graham	1876-77
T. Cardwell	1844-45	Walter Lang	1877-78
J. Smith	1845-46	M. Mowat	1878-79
W. Graham	1846-47	C. Macdonald	1879-80
John Parsons	1847-48	J. N. Graham	1880-81
A. G. Latham	1848-49	E. Comber W. M. Macaulay	1881-82
Robert Strong	1849-50		
W. S. Grey	1850-51	James Thorburn	1882-83
John Parsons	1851-52	Sir F. Forbes Adam, Kt. C. I. E.,	1883-84, 1884-85, 1886, 1887, 1888, 1889
A. H. Campbell	1852-53		
H. B. Gilmour	1853-54		
James Graham	1854-55	A. F. Beaufort	1890‡
W. F. Hunter	1855-56	L. R. W. Forrest,	1890‡, 1891, 1892‡
A. T. Binny H. B. Gilmour	1856-57	J. L. Symons	1892‡
		R. S. Campbell	1893‡
John Fleming	1857-58	W. R. Macdonell,	1893‡, 1894, 1895
Robert Ryrie	1858-59	A. F. Beaufort	1896
H. D. Cartwright Henry Scott	1859-60	A. Abercrombie	1897
		R. H. Macaulay	1898
Andrew Grant George Hamilton George Lord	1860-61	A. Abercrombie	1899
		William Greaves,	1900, 1901, 1902‡
		J. M. Dick	1902‡, 1903
James N. Fleming Michael H. Scott	1861-62	C. H. Armstrong	1904, 1905
		H. E. E. Procter	1906
Robert Hannay Alexander Brown	1862-63	C. H. Armstrong	1907
		Sir Henry Procter, Kt.	1908
Andrew Grant	1863-64	C. H. Armstrong	1909
A. C. Gumpert Alexander Stewart	1864-65	R. G. Monteath	1910
		Sir Chas. Armstrong, Kt.	1911, 1912, 1913
A. J. Hunter	1865-66		
W. Christian A. J. Hunter Alexander Brown	1866-67	Marshall F. Reid, C. I. E	1914
		T. W. Birkett	1915
		J. S. Wardlaw Milne	1916
J. Foggo	1867-68	Malcolm N. Hogg	1917, 1918
Hamilton Maxwell	1868-69	Nigel F. Paton	1919
		A. H. Froom	1920
H. E. Astley D. Graham	1869-70	H. P. W. Macnaghten	1921
		F. Nelson	1922

(‡Part year.)

Secretaries.

R. X. Murphy	1836-38	James Taylor	1864-73
J. E. Brenan	1838	John Gordon	1873-84
R. X. Murphy	1838-41	David Watson (Acting)	1881-82
T. J. A. Scott	1841-46	John Marshall	1884-98
John Connon	1846-57	Frederick Nöel-Paton	1898-1905
John Mawson	1857-59	J. B. Leslie-Rogers	1905-1911
J. A. Crowe (Acting)	1858-59	R. E. Gregor-Pearse	1912-1920
H. Brooke	1859-64	C. B. Sayer,—Appointed	1921

Bombay Chamber of Commerce

ANNUAL GENERAL MEETING.

The Annual General Meeting of the members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Wednesday, 22nd March 1922, at 3 p.m. to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1921.

(2) To confirm the election of the members of the Committee of the Chamber for the year 1922, nominated in accordance with Rule 22 (i).

(3) To appoint Auditors of the Chamber's accounts for the year 1922 and to fix their remuneration.

(4) To elect two Trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that might be brought forward.

Mr. H. P. W. Macnaghten, M.L.C., Chairman of the Chamber, presided. Among those present were :—

His Excellency Sir George Lloyd, G.C.I.E., D.S.O., Governor of Bombay; The Hon'ble Mr. Cowasjee Jehangir, C.I.E., O.B.E.; The Hon'ble Sir Chimanlal Harilal Setalvad, Kt.; The Hon'ble Mr. H.S. Lawrence, C.S.I., I.C.S.; Members of the Executive Council. The Hon'ble Sir Narayen Ganesh Chandavarkar, Kt., L.L.D., President, Bombay Legislative Council; P. J. Mead, Esq., C.S I., C.I.E., I.C.S., Chief Secretary to Government; R. D. Bell, Esq., C.I.E., I.C.S., Director of Industries; G. Findlay Shirras, Esq. Director, Labour Office Bombay; J. S. Milne, Esq., Accountant General, Bombay; H. F. Knight, Esq., I.C.S., Director of Commercial Intelligence, Bombay; J. A. Stevens, Esq., C.I.E., Collector of Customs, Bombay; Sir Stanley Reed K.B.E., L.L.D., Editor, "Times of India"; Sir Sassoon David Bart., President, Municipal Corporation; Purshotamdas Thakoredas, Esq., O.B.E.,

Chairman, Indian Merchants' Chamber and Bureau; J. A. Kay, Esq., Chairman, Bombay Millowners' Association; M. Leslie, Esq, Chairman, Bombay Fire Insurance Association; the Vice President, French Chamber of Commerce; H. Denning, Esq., B.A., I.C.S., Dy.-Controller of the Currency; the Consul and Vice Consul for the United States of America; the Consuls for France, Sweden, Denmark, Japan, Siam; the Vice Consul for Czecho-Slovakia; V. A. Grantham, Esq., Deputy Chairman of the Chamber; T. W. Dowding Esq.,; J. Greig Esq.,; C. A. Hawes, Esq., V. D.; and A. B. Morrison, Esq., Members of the Committee of the Chamber; C. J. Meager, Esq., of Messrs. Allen Bros. and Co., (India), Ltd. H. Holmes, Esq., of Messrs. E. & W. Andrew Ltd. (Manchester) Bombay Agency; B. G. Davy, Esq., of Messrs. J. A. Begbie & Co.; C. A. Russ, Esq., of Messrs. Bell Russ & Co.,; J. A. Kay, Esq., of Messrs. W. H. Brady & Co., Ld.; E. H. Curling, Esq., of Messrs. Cox & Co.; A. Hampson, Esq., and A. L. Cooper, Esq., of Messrs. J. Duxbury & Co., Ld.; C. F. Morris, Esq., of Messrs. James Finlay & Co., Ld.; N. Birrell, Esq., R. D. England, Esq., R. A. F. Kidson, Esq., and J. W. Anderson, Esq., of Messrs. W. & A. Graham & Co.; D. W. Wilson, Esq. C.I.E., F. A. H. East, Esq. H. P. Hebblethwaite, Esq., F. C. Annesley, Esq., and E. C. Reid, Esq., of Messrs. Killick Nixon & Co.; W. A. Haig Brown, Esq., of Messrs. King King & Co.; J. R. Abercrombie, Esq., of Messrs. Latham, Abercrombie & Co.; R. D. Marshal, Esq., and W. Deacon, Esq. of Messrs. Lyon Lord & Co., Ld.; L. S. Hudson, Esq., and P. H. Browne, Esq. C.B.E., of Messrs. Mackinnon Mackenzie & Co.; J. S. Brown, Esq., of Millar's Timber and Trading Co., Ld.; R. L. Darley, Esq., of Messrs. Owen & Okell; A. C. Hinrichs, Esq, of Messrs. Parke Davis & Co.; C. H. Roberts, Esq. and P. H. Welman, Esq., of Messrs. Prier de Saone & Co.; Th. M. Scrini, Esq., of Messrs. Ralli Brothers; H. L. Richardson, Esq. of Messrs. Richardson & Cruddas; Captain A. K. Mackman, O.B.E., of Messrs. E. D. Sassoon & Co., Ld.;. A. E. Baird, Esq., O.B.E. of Messrs. W. H. Scales & Co., Ld.; Major J. H. Harris, of Messrs. Skippers & Co., Ld.; F. Nelson, Esq., and F. C. Kennedy, Esq., of Messrs. Symons Barlow & Co.; N. B. Saklatvala, Esq. of Messrs. Tata Sons, Ld.; A. L. Hosie, Esq. of Messrs. Turner Morrison & Co., Ld.; L. Volkart, Esq., and J. Muller, Esq., of Messrs. Volkart Brothers; K. MacIver, Esq. of the Anglo-Siam Corporation Ld. (Ewart Latham Branch); C. H. Goodall, Esq., of the Bombay Company Ld.; A. R. Burch, Esq. of the Bombay Gas Co., Ld.: F. L. P. Bhorsbough,

Esq., and F. P. Wiggin, Esq., of the United States Steel Products Co.; M. Redoano, Esq., of the Maritima Italiana Steam Navigation Co.; T. L. Foreman, Esq., of the Allahabad Bank, Ld.; R. R. Hynd, Esq., of the Hongkong & Shanghai Banking Corporation, Ld.; J. B. Crichton, Esq., of the Mercantile Bank of India, Ld.; R. Todd, Esq., Ag. Agent, B. B. & C. I. Railway; M. D. Shaw, Esq., of the Asbestos & Belting Co. Ld.; and W. J. Burrows, Esq., of the Compagnie Generale D'Extreme-Orient; and C. B. Sayer, Esq., Secretary of the Chamber.

The notice convening the meeting having been read Mr. Macnaghten, in opening the proceedings, said :—

Your Excellency and Gentlemen,—Before proposing the resolution which stands in my name, it is my duty to refer first of all to the memorable visit of H. R. H. the Prince of Wales, a visit which we have watched with some natural anxiety and perturbation to its triumphant finish. It is permissible to say that many of us doubted whether the times were auspicious for the welcome of the heir to the British Crown: and our fear was increased indefinitely when a band of, as I believe, irresponsible hooligans stirred up a spirit of disorder and anarchy on the day of His Royal Highness's arrival. During the five days that followed we were able to watch at close quarters one of the most remarkable manifestations of history—the gradual victory of His Royal Highness's personality over the hearts of his subjects. Few of us will forget the steady growth of popular enthusiasm that greeted each successive public appearance of His Royal Highness, culminating in that tremendous outburst of spontaneous excitement when the gates of the railway station were flung open wide and the surging masses of Bombay flowed in to speed their departing guest. As it has been in Bombay, so has it been in every State and City of India. It is idle to pretend that His Royal Highness had not on occasion to face a lukewarm reception. It is his personal achievement, and nobody else's, that, wherever he went, he won the hearts of his people, and left behind him a feeling that we were all of us, rich and poor, high and low, in some indefinable way the better for his presence amongst us.

Gentlemen, while we have no wish to make political capital out of the personal popularity of our Prince, we may I think avoid the other extreme. There is nothing easier than cynicism. It is easy to say that an outburst of enthusiasm for a Prince means little at the time and nothing at all a few days later. It seems to me to mean

a good deal. His Royal Highness, in the short space of five days, was able to unite in devotion to himself not only Europeans and Indians, but Mahrattas and Brahmins, Hindus and Mohamedans, Merchants and Clerks, Millowners and Millhands. Let us not lose the lesson. It is open to each and all of us in his own sphere to carry out the Prince's example, and to unite our own small circles in a spirit of good will and co-operation.

Gentlemen, I have drafted the following telegram of God-speed to His Royal Highness and if it is your desire that it should be despatched, you will kindly signify it by rising to your feet.

"The General Meeting of the Bombay Chamber of Commerce humbly desires to express its loyal duty to His Royal Highness and its grateful appreciation of the services rendered by His Royal Highness towards the establishment of a spirit of good-will and unity amongst all the communities of India."

(All present signified their assent by rising to their feet).

Your Excellency and Gentlemen, I now move the adoption of the Report. I can only refer very broadly to the work done by your committee during the past year. It has as usual embraced a very varied assortment of enquiries and the Committee, which consists of experts in every known branch of commerce, have, I hope, been able to give some real help on many important occasions. There are, however, two classes of enquiries in which we have to admit our helplessness. Firstly, we are continually bombarded with appeals to come to the help of unfortunate manufacturers in England, who have dealt direct with the Bombay bazaar, and who find themselves exposed to claims and disputes in which the right is by no means necessarily on one side only. When such a case is put before us by a leading Chamber of Commerce, it is Mr. Sayer's practice to go out of his way to deal with it as best he can. But this Chamber, which has clearly laid down the principle that disputes between merchants and dealers are matters for private negotiation between the parties concerned, is certainly not going to take upon itself the duty of intervening as a Clearing House in disputes between parties with which it has no concern whatever. Secondly, I must point out that this Chamber, while endeavouring to report upon

the customs of the Port, is not qualified to give either a Counsel's opinion or a Judge's decision. We have been asked to decide a good many points of law which we have had to refer back to be dealt with by a more lawful tribunal. I trust that those who accuse us of incompetence will alter the charge to that of humility.

With regard to the year's financial results, it was necessary last year to budget for a very large increase in the cost of printing ; and subscriptions were put up very considerably because it was feared that certain subscribers would drop out and cause a reduction of our turnover. This has not happened, and the result is that, after making all provision for emergencies, the working of 1921 shows a profit of Rs. 60,264 against a loss of Rs. 12,776 in 1920. I am almost ashamed of the result but I have the consolation of knowing that several much more illustrious framers of budgets would this year be not unwilling to show the same results.

The Committee after full consideration have nevertheless decided not to reduce rates for the coming year. In the past we have lived from hand to mouth but there is after all no reason why your Chamber should not accumulate adequate reserves. We want an Assistant Secretary, and we want to build up a fund to provide for the almost inevitable day when the tide of development sweeps away Parsi Bazar Street where we have so long been accommodated by the kindness of Bombay's oldest firm. It is for you to instruct the incoming Committee if you desire to reduce the fees; but for my own part I would ask you to remember that the fees are an almost infinitesimal burden on your charges and that the Chamber has, I hope, a place in Bombay which requires to be maintained.

The opinion of the Chamber has been asked in connection with a good deal of commercial legislation, covering a wide range. By the kindness of Messrs. Mackinnon Mackenzie & Co., & Messrs. Turner Morrison & Co. Ltd., we have been represented by recognised experts on two important commissions in connection with the coasting trade of India. We have declined to give evidence as a body before the Fiscal Commission for reasons that must be apparent to those who have read the reports and have noticed the considerable divergence between the views expressed by individual members. Sub-Committees have reported on proposed legislation in connection with both Workmen's Compensation and

Trade Unions, in which our policy has been, generally speaking, to deprecate the wholesale adoption of the law as it has evolved itself in the course of a century and a half in England and America. While we realise that it is within the province of the Government to legislate in the interests of the working classes, and would welcome some legislation in that direction, without any overdue counting of the cost, I cannot but express here an opinion that Government is needlessly solicitous of our own interests. We find a growth of commissions and directorates springing up all round us to help the merchant to trade at the public expense. "*Non tali auxilio nec defensoribus istis*" was the trade of India developed and it is my firm belief that on the withdrawal of unwanted assistance to merchants lies a very fruitful field for retrenchment.

We have not been without our usual troubles, in dealing with posts, telegrams, telephones and railways. We have considered the question of the English Mail and we have attempted to tackle the slow delivery of telegrams. We are promised an improvement of the telephone system by the terms of the new license, and we hope that the proposals of the Acworth Committee will strengthen the resources of the railways on which alone Bombay relies for the commodities—exports for its ships and coal for its industries—on which we depend for our trade.

It has not been necessary for the Chamber to deal very vigorously with the question of exchange; except for a considerable rise in September and October the rupee has remained at a dead level all the year. It is however perhaps permissible for me to refer to the speculation which is nowadays rampant whenever exchange becomes active. In the old days, it was realised that there was plenty of scope for speculation elsewhere, and the rupee was left to fluctuate with the value of money and the needs of Bombay's genuine trade. Recently the trade of Bombay has been hampered by a syndicate which has pushed the rupee up and down in accordance with its own speculations. I believe that the Banks have done what they could to check these illegitimate operations, which cannot have been very profitable to their instigators, but which have proved a curse to merchants of all degree by hindering the sale of exports at the most critical time of the year.

Before leaving the subject of the Chamber's activities, have to express my indebtedness to Mr. Grantham on

whom, as Deputy Chairman, has fallen I am afraid an undue share of the work: and to the Committee, on whom I have had to rely for an unusual amount of technical advice. Mr. Greig's advice on banking matters will not, I am glad to say, be lost to the new Chairman. Mr. Hawes has given us the assistance that we always expect from our Railway Member: Mr. Morrison has not only given us general help, but his firm's connection with the Persian Gulf is likely to be of growing value to the Chamber. Mr. Brown has constantly advised us on questions affecting the Bombay Mills. I have already referred to Mr. Dowding's help to us in matters affecting local navigation which has been given us equally on questions of labour and engineering. Mr. Graham has as usual placed at our disposal his knowledge of shipping and piece goods: and I am sure that, if he were here, he would allow me to thank his firm for the very special work done throughout the year by Mr. England: and lastly we have to thank Sir Arthur Froom, whom we congratulated by resolution on his well-deserved knighthood, for the way in which he has represented us at Delhi and Simla.

To conclude my thanks to the Committee I must refer with special gratitude to the work of Mr. Sayer who has not only been able to prepare a brief for the Chairman which brought everyone of the problems proposed to the Chamber at once within his comprehension, but he has in almost every case drawn up the final letter of reply in a way that met with universal approbation without any help from me.

There are two great schemes afoot in this Presidency in which every citizen of Bombay must take an intelligent interest: one for the development of Bombay, and one for the development of Sind.

With all its many virtues and charms, Bombay has become, within my memory, a perfectly impossible place of residence for all classes. The wonderful work of the Improvement Trust, which in the last twenty years has made the utmost of every yard of land available, has yet failed to keep pace with the growth of the City simply because there is not enough land to go round. The poor are still established in the worst slums in the world. If I may particularise, I consider the part of Bombay known as Karla Chowki to be a disgrace to civilisation; and with a fairly close knowledge of the slums of Sheffield, I consider myself qualified to speak on this subject. But in addition to our desire to improve the conditions of

labour, we are entitled to consider our own troubles as members of the middle classes. Now we can face for ourselves, and for our assistants, the fact that Bombay is not a cheap place to live in; that is a matter of calculation. What we cannot calculate is the possibility of housing ourselves at all. At the present moment we may or may not be lucky enough to find a small flat with no amenities whatever at £500 a year, and whatever may be the future course of land values, the geographical situation of Bombay is such, that I cannot see where even the present middle class population of Bombay is to live without any expansion at all.

This is an old story to all of us, and the picture was painted for you in full detail two years ago by Mr. Nigel Paton at a time when relief still seemed exceedingly remote.

We were all talking and proposing to form Committees but my own experience is that nothing ever happens as the result of talking and very little as the result of Committees—except of course the Committee of the Chamber—and we all knew that nothing would ever be done until the whole scheme was taken in hand by a single man of action.

Gentlemen, I think that my admiration for His Excellency is of longer standing than that of any man now in this Presidency. I have seen him steer two Eton eights and two Cambridge eights to victory, which was in those days my ideal of success, and I thought I would look up his record in my old school magazine; there I find, on the 14th July 1898, "Cox G. A. Lloyd 8 st. 2, knows his business thoroughly and can make up his mind promptly in an emergency."

I think that the writer of that character must have been almost endowed with the gift of prophecy. Twenty years later His Excellency came among us; he saw the emergency, he made up his mind promptly, and we have ample proof that he knows his business thoroughly.

I hope that His Excellency will be good enough to-day to throw light on the details of a scheme which we know cannot reach full maturity for many years to come; but while we must wait for the results of the development of Back Bay we must not forget that His Excellency can already see the completion of what a smaller man would have considered an ample achievement in itself. We have all seen with amazement the rapid conversion of

the reeking swamps E. & N. E. of Hornby Vellard into good sound land, available for houses or for parks, and we look forward with confidence to the time when a new Bombay arises out of the rocks and sands of Back Bay.

It is perhaps not beyond the scope of this Chamber which pressed for years, with ultimate success, for the Nagda Muttra Railway, to desire to further in every way the early promotion of the Sukkur Barrage which is of the most vital importance to the Presidency as a whole.

According to the latest calculations the return from this great scheme will eventually show in Land Revenue alone a return of 12¼% on the cost of construction, estimated at nearly ten millions sterling. Viewed as a commercial speculation alone the margin is adequate to cover any conceivable miscalculations. But the scheme goes far beyond any commercial views. It is calculated to bring into cultivation 4,400,000 acres of barren desert —7,000 square miles.

I have no time to put before you the possibilities of cotton, wheat and agriculture generally that arise from a scheme of this magnitude. It must, I think, appeal to the imagination of everyone who considers it and I can only leave you to work out the details for yourselves as they may affect your own particular interests. But there is one aspect of it which must impress itself forcibly on the most casual visitor to Sind, and that is the genuine landhunger of a most deserving class which has no desire but to settle down as a contented peasantry on reclaimed farms.

The scheme is at present hung up mainly because the Bombay Government, while considering it entirely and essentially sound on the land revenue basis alone, is rightly cautious of embarking on a financial operation of this enormous scope. Is it too much for us to hope for the substantial help of the Government of India, if not because of the financial advantage that must accrue to it from the indirect sources of railways, customs and income tax, at any rate because thus only can it fulfil the tacit obligations it has incurred to the ex-soldiers?

Fifty thousand families of the best peasant stock in the world settled down on small farms to serve the Indian Empire as well in peace as in war! If that prospect fails to stir the imagination of the Government of India, I do not know what more there is to be said.

Gentlemen, in my speech last year it was my unfortunate duty to refer to a certain resolution, which embittered the relations between merchants and dealers. That resolution did not emanate in Bombay, and I considered it a very sad thing that the doctrine of amicable settlement between buyer and seller, for which Bombay has ever been justly famous, should be imperilled by the attempt of a certain section of the mercantile community to dictate their terms to the whole. I am truly thankful to say that, disastrous as the past year has been to all importers, this particular difficulty no longer exists. I believe that all parties concerned are now making an honourable effort to settle their losses between them on an equitable basis; and in spite of those losses the credit of Bombay stands again where it did before the opening of that miserable controversy.

We, European merchants of Bombay, may take a most legitimate pride in our association with an Indian community of a standing as high as that of any business community in the world. It is no new thing. From the earliest days of Bombay, the Indian and European communities have worked hand in hand and under conditions of perfect equality in business. In early days our own Chamber had on its Committee several Indian gentlemen, and though our friends have long since preferred to establish their own associations we are still proud to have on our register the names of some of the oldest and best Indian firms. In my own firm I am proud to say that we have for more than sixty years worked with the same family of Indian Brokers and Muccadums, and enjoyed the help and advice of Parsis, Hindus and Mahomedans as our advisers and Directors of our Boards. The same is true of every one of us here present to-day. We all of us live in close touch in a spirit of hearty co-operation with Indian gentlemen of high reputation. That spirit I consider a sure sign that all is well with Bombay City whatever may be the case with the rest of India. I sincerely trust that our relations with our good friends the Indian Merchants of Bombay may grow more cordial every day to the general benefit of all communities.

I am afraid you will gather from all this, Gentlemen, that I am no politician. I am simply a man of business who believes that it is best for business and for everything else if we are all friendly and cheerful to each other. We in Bombay have found it perfectly possible in the past and I see no reason why it should not be the same in the future. There is one thing I should like to say

however, and that is that I wish everyone were as willing as myself to divorce political economy from politics. We have recently witnessed an attempt to introduce into India village industries on a very large scale, and to further the production of what we eagerly buy in Scotland under the name of Home spuns. We may all of us have a difference of opinion as to whether the scheme is economically sound; personally I think it is sound on the weaving side, but I doubt if the production of hand-made yarns can give a living wage in competition with the spinning mills. But why it should be necessary to make this into a political move, I cannot understand, or why either party should regard its development as an attack on European interests. How little political significance it has in itself, can best be understood from the fact that the police authorities have long been trying to introduce it as an industry into their own chawls. We as merchants know quite well that our prosperity depends on the prosperity of the country and that successful industries of whatever kind are bound to help our own interest in the long run. Is it too much to hope that the opposition party will give us credit for that amount of intelligence, and will cease to treat an important commercial development as a political pawn?

Gentlemen, I am speaking of conditions in Bombay and in Bombay alone. It is not for me to take a wide view, whether optimist or pessimist, of the political situation of India as a whole. I am quite as capable as anyone else of expressing my opinion of what the Secretary of State should do, what the Viceroy should do, and what each and every Governor should do. But in these discussions, in which we all of us participate, we are apt to overlook the still more important question. What ought we to do, and what are we doing? I humbly submit that we are doing a great deal. Bombay is a model to all India of good-will and co-operation among the different communities and if we can maintain and increase that spirit of unity and solidity, we shall have done our own business and we shall in no small way have helped those who are responsible for the general welfare of the country.

But while I believe that all is well in this city we are no more proof than any other part of the world against occasional outbreaks of anarchy and disorder; and I must beg of you to take steps to organise yourselves to suppress those outbreaks in their early stages. That this is not a racial question is obvious to anyone who has r ently

seen the Parsi Battalion at work. Every community is equally interested in seeing that property is immune from a sudden riot, and that a riot is not allowed to reach the point at which it must be suppressed with the miserable consequences of military law. The proper people to deal with trouble in Bombay are ourselves, whose business it is to know our own fellow citizens and to speak their language ; and if we neglect our duties we may some day find ourselves in very serious trouble.

I am not speaking as a recruiting sergeant of the Auxiliary Forces as at present established: but I am doing my utmost in that direction, and I may I think say without any breach of confidence that I am at present trying to get the military authorities to modify the terms of service in a way that will, I hope, prove acceptable to the whole of the English community. But if, as is very possible, my scheme breaks down, someone will have to find another that will prove more acceptable to the authorities, Men may quite reasonably object to any particular form of service, but it is quite unthinkable that a large proportion of the young men of this city should have no call to answer; nowhere to report and nothing to do in the event of a sudden emergency and on those who object to joining the A. F. I. falls the responsibility of devising some other scheme of organization which will satisfy the civil and military authorities.

Gentlemen, Bombay has passed successfully through a year of great difficulty, financial and political. Its main industry emerges from it more prosperous than it has ever been—more prosperous, I believe, than any industry has ever been. Those profits have, I believe, been used, on the whole, wisely and conservatively: but however strong the financial position of our Mills, they are not immune from the working of the inevitable laws of business and, sooner or later, the stream of gold will be checked, if not stopped. I am very far from prophesying disaster; we have before us certainly many months, perhaps many years, of prosperity. It rests with all of us in our degree to conserve those resources wisely and judiciously and thereby to assure for ever the future prosperity of Bombay.

Your Excellency & Gentlemen, I have pleasure in moving the adoption of the Report.

Mr. V. A. Grantham seconded the proposal, which was carried unanimously.

THE GOVERNOR'S SPEECH.

His Excellency the Governor said:—Mr. Macnaghten, Mr. Grantham, and gentlemen,—I desire, Sir, in the first place, to thank you for giving me another opportunity in what is now my fourth winter in Bombay, of being present at your annual meeting, and thus having a chance of expressing some of my views, and learning your own as regards the important commercial and industrial questions of this great city.

I am not, Sir, going to follow you very closely in any examination of the specific points you have just alluded to in your very interesting address. My main excuse for that is that I have only just returned from a hurried visit to Karachi, where I had the honour, on behalf of this Presidency, of bidding respectful farewell to His Royal Highness the Prince of Wales on his departure from this Presidency. (Cheers). It will be a matter of pride to us all in this Presidency that we should have been accorded, as doubtless you have seen in His Royal Highness's farewell telegram, a place of honour amongst His Royal Highness's memories of his great tour in India. The good he has done is, I am sure, immeasurable and I can only echo your wishes of Godspeed on his great odyssey and health and strength to accomplish his tour and return home safely.

Although I admit your satisfaction regarding your revenues, and even the natural jealousy that any other administration may have of it, I must yet point out that you are more happily situated than a Government can be in this respect. As regards your taxation proposals, I noticed that though there was a rhetorical invitation to your audience to refuse taxation you, Sir, were careful to omit putting the question; I fear we cannot pursue the same tactics in the Legislative Council!

NOTE OF OPTIMISM.

Let me, however, in the first place welcome the very wise words which have just fallen from your Chairman's lips as regards the relations between the British and Indian commercial communities. I welcome the wisdom and the good humour of the remarks that have just been made; remarks which I think will be lost upon no section of the community here. Even more do I welcome the note of optimism and confidence, which I may add entirely reflects my own feelings, and coincides with my own views at this moment. Let us look briefly for a moment where we stand to-day. No one denies that the

last three years have been ones of extreme difficulty. Who would expect otherwise for the aftermath of the war? But let us for a moment stand well away from the canvas and look at the situation in broad review.

As regards trade, I believe, I am right in saying that there is every reason for increased confidence. Many of you who do not study statistics would be surprised, if I told you that the imports during the last year of general merchandise in Bombay, are a record for Bombay—an absolute record, and I think you would be even more surprised if I told you that last year was the record year for the export trade of Bombay, with the exception of one year; so difficult however were the circumstances and so depressing the results that the importance of these facts have been overlooked. I merely point out therefore that comparative figures, such as these taken over a long period, are perhaps a steadier and a more reliable index than any which individual experience can supply. There is one more figure, which is perhaps even more important, which shows that in Bombay the balance of trade is at last on India's side. This is a very significant fact. All these facts and figures ought to give us renewed confidence as showing a favourable trend of trade and I think that most of us do feel the beginning of a tone of recovery and confidence in trade. That is so far as the point of view of general trade is concerned.

THE DEVELOPMENT SCHEMES.

Coming to the question of Bombay, I am not going, Sir, to accept your invitation and enter into a long exposition of the progress of the development scheme for time scarcely permits. But as I told you the other day, my honourable colleagues and I have the most complete confidence in the early and successful issue of these schemes. The first block of chawls is to be opened shortly, and more and more will follow in rapid succession so that whether it be the Back Bay scheme, whether it be the Improvement Trust schemes, everything is well ahead of scheduled time and well within the figures we have given you, giving every cause for steady optimism.

I must now say a word on one matter of local development, namely, the great Sukkur Barrage project in Sind. I do most fully endorse what you, Sir, have just said in regard to that project. There is no project in connection with this Presidency that I and my Govern-

ment are more keenly desirous to see inaugurated, and inaugurated at the earliest possible moment. There are some formidable financial difficulties in the way and though we cannot claim that we have yet overcome them, within the next few days, I hope to be rediscussing (and discussing perhaps on a new basis) the whole of the financial questions which relate to that scheme; I should like to assure all those who are interested in the welfare of that northern part of the Presidency that we shall spare no pains whatever to try and inaugurate that particular project at the very earliest possible moment.

POLITICAL SITUATION.

I have, Sir, nearly done, but I should be wrong if I did not include in so rapid a retrospect something of the general view that I and my Government have with regard to the political situation, so closely affecting as it does that first ingredient in trade—confidence. Is there any ground, any more ground, for pessimism in regard to the difficulties of the political situation than there is with regard to the commercial situation? I for one do not think so. You may look throughout Western India and you will see that Western India has been vexed by problems of fully as great, if not greater, anxiety in matters political as any other part of India, and we can say with quiet satisfaction and thankfulness that on the whole we have a steadier political position here than any other part of India to-day. Such a situation is of the first importance to trade and commerce. I may here add, gentlemen, that interests of trade and commerce have never been absent from my thoughts in trying to cope with the difficult political situation with which we have been faced. My object has throughout been to pursue an absolutely steady policy moving evenly to a given end, a policy informed at all times with patience and toleration but decided and decisive when toleration was abused or patience misused. That has been the policy of my Government. (Loud applause).

What have we been trying to do in the last three years throughout India? We have been trying, surely, to give effect as an administration to our first duty, namely, the development of political progress and self-government in this country. To that policy we are firmly and completely pledged and therefore it has been the first duty of the administration so to act that nothing should be done which would endanger the Reforms Scheme. How far have we throughout the last three years been

deflected from our purpose with regard to our aim, namely the greater association of the people of this country with the constitutional institutions which we have set up throughout the Empire?

UNCONSTITUTIONAL AGITATION.

It is true that Government have been faced with an unconstitutional agitation which has attempted to wreck the orderly progress towards constitutional government. That campaign has partly checked itself and partly has been checked by Government, but in spite of these hostile efforts the first stage of the journey has been successfully accomplished. The new Legislative Councils of India have met regularly, and in Bombay the deliberations and work of the Council have shown a considerable sense of responsibility and right feeling. I have every reason to hope from what we have seen in Bombay, that the birth of constitutional government has at any rate been successfully inaugurated. There are those of course in this country who, baffled in their attempts, desire to make constitutional government impossible. I do not think that need cause us any alarm. We have seen all over this vast Empire different stages of constitutional development, and we have seen that those who tried to destroy those constitutional developments have failed in their attempts.

THE FUTURE.

Gentlemen, I am not afraid of the future providing we can work in mutual confidence on the lines and terms described by your Chairman, but if and when there are any who seek, whoever he may be, of whatever repute, of whatever popularity at whatever time, if after due patience and toleration there are those who seek to substitute anarchy for order, or mediaevalism for the benefits of modern learning and experience, there can be no question as to what Government's duty is in the matter. All such attempts to substitute anarchy and disorder for peace and order will undoubtedly be put a stop to. The responsibility for taking the necessary steps for the restoration of law and order has fallen heavily on my Government, but we are fully willing to accept full responsibility on that score. I am moreover completely confident that because my Government have been tolerant and because they have shown patience, they will gain and acquire the confidence and support of the public of this Presidency in doing their duty in circumstances, such as I have described. In such circumstances I am sure we may

proceed, in this Presidency at any rate, with full confidence and hopes for the security and progress of the trade and commerce of Bombay (Loud applause).

THANKS TO THE COMMITTEE.

Mr. F. Nelson, the incoming Chairman, in proposing a vote of thanks to the Chairman, Deputy Chairman, and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year, said:—I feel it a great privilege to have been entrusted with this resolution, and in rising to propose the same, I wish first of all to thank you, gentlemen, for the honour you have done me in electing me as your Chairman for the coming year. Sir Arthur Froom and Mr. Macnaghten have during the past two years set an example for hard work and efficiency, which I fear is going to prove no easy matter for me as their successor to emulate. The latter's very able survey of the principal happenings during the past year under review has impressed all, I am confident, with the grasp of commercial affairs generally that he enjoys, to say nothing of his knowledge of Latin, and so far as I personally am concerned, I am doubly in his debt, for his very comprehensive precis has relieved me from the necessity of detaining you by touching on matters commercial at all.

No words are required from me to commend to you this resolution, for the last year, as we all know, has been one of exceptional depression and difficulty in Bombay and we—each and all of us I am sure—feel it is impossible to emphasize too greatly how much we realise and appreciate the arduous work undertaken on behalf of the commercial community by the Chairman, Deputy Chairman and their Committee. Present day Chairmen have one very valuable asset, an asset which it is common knowledge has been heavily drawn upon in times of stress during recent years—I allude, gentlemen, to the never failing courtesy and promptness with which His Excellency the Governor places at the disposal of the Executive of the Chamber the invaluable assistance of his advice and experience.

I am certain, gentlemen, that we all feel that the interests and prestige of this Chamber have been in very safe hands during Mr. Macnaghten's term of office, and our very grateful thanks are due to him and to Mr. Grantham, our Deputy Chairman and also to the Hon. Sir Arthur Froom who has so ably represented us on the Council of State.

Mr. C. H. Goodall, seconded the vote of thanks and it was carried with acclamation.

Mr. H. P. Hebblethwaite proposed, Mr. S. J. Gillum, M.L.C. seconded, and it was agreed:—

That the following gentlemen be elected members of the Committee of the Bombay Chamber of Commerce for the year 1922:—

The Hon'ble Sir Arthur Froom, Kt.
J. R. Abercrombie, Esq.
F. C. Annesley, Esq.
N. Birrell, Esq.
J. Greig, Esq.
Th. M. Scrini, Esq.
R. Todd, Esq.

Mr. C. A. Hawes, V. D. proposed, Mr. T. W. Dowding seconded, and it was agreed:—

That Messrs. A. F. Ferguson & Co. be re-elected Auditors of the Chamber's accounts for the year 1922 on the remuneration hitherto paid to them.

Mr. J. Greig proposed, Mr. A. B. Morrison seconded, and it was agreed:—

That Mr. F. Nelson and Mr. C. H. Goodall be elected Trustees of the Chamber's Provident Fund for the current year.

Mr. H. P. W. Macnaghten, M. L. C., proposed and Mr. V. A. Grantham seconded, a very hearty vote of thanks to His Excellency the Governor for his presence at the meeting and it was carried with acclamation.

A vote of thanks to the Chairman terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1922.

The annual ballot for the office of the Chairman took place on the 5th February 1922, and resulted in the election of Mr. F. A. Nelson.

ELECTION OF DEPUTY CHAIRMAN FOR 1922.

The ballot for the above office took place on the 1st March 1922, and resulted in the election of Mr. C. H. Goodall.

PORT TRUST BOARD.

CHAMBER'S REPRESENTATIVE.

The terms of office of the Hon'ble Mr. A. H. Froom and Sir Thomas Birkett expired on the 31st March 1921. A ballot was held on the 2nd March 1921 and resulted in the election of the Hon'ble Mr. A. H. Froom and Mr. F. C. Annesley. In March 1921 Mr. H. T. Gorrie obtained leave of absence from the Port Trust meetings for six months. A ballot was accordingly held on the 20th of April 1921 for the purpose of electing a substitute and resulted in the election of Mr. B. Brown.

BOMBAY MUNICIPAL CORPORATION.

CHAMBER'S REPRESENTATIVE.

Mr. W. Turner Green, who was appointed in March 1920 as one of the Chamber's representatives on the

Bombay Municipal Corporation, resigned his seat on proceeding to Europe and Mr. H. G. Cocke, in accordance with the prescribed regulations, was elected to serve in his stead.

CITY OF BOMBAY IMPROVEMENT TRUST BOARD.

CHAMBER'S REPRESENTATIVE.

Mr. H. T. Gorrie, the Chamber's representative on the City of Bombay Improvement Trust Board, having obtained six months' leave of absence from the Board meetings from 26th March 1921 on proceeding to Europe, Mr. A. B. Morrison, in accordance with the prescribed regulations, was elected to serve in his stead.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

CHAMBER'S REPRESENTATIVE ON THE ADVISORY BOARD.

As Mr. C. H. Wilson, C.I.E., one of the representatives of the Chamber on the Advisory Board of the Sydenham College of Commerce and Economics, proceeded to England on leave in August 1921, Mr. J. B. Crichton was nominated by the Committee to serve in his stead.

BOMBAY SMOKE NUISANCES COMMISSION.

CHAMBER'S REPRESENTATIVE.

In October 1921 the Government of Bombay informed the Chamber that the period of appointment of the existing Bombay Smoke Nuisances Commission would expire on the 31st December 1921, with effect from which date a new Commission would be constituted under the Act for a further period ending the 31st December 1923. Government requested the Chamber to select a member for appointment on the new Commission. The Committee accordingly re-nominated Mr. A. Geddis,

ADVISORY COMMITTEE TO THE DIRECTOR OF DEVELOPMENT.

CHAMBER'S REPRESENTATIVE.

The Government of Bombay in January 1921 requested the Chamber to elect a representative to sit on the Advisory Committee (for Bombay City) to the Director of Development. A ballot was accordingly held on the 16th of March 1921 and resulted in the election of Mr. F. A. H. East.

THE EMPIRE COTTON GROWING CORPORATION.

CHAMBER'S. REPRESENTATIVE.

(*See Report* 1917, *pp.* 46, 363; 1920, *Vol. I, page* 194).

The Secretary of the Empire Cotton Growing Corporation, at the end of November 1921, informed the Committee of the Chamber that at a meeting of the Privy Council on October 11th 1921, the King had been pleased to approve the grant of a Charter incorporating the Empire Cotton Growing Corporation. He added that the Charter had since been issued and directed the Committee's attention to By-law 22, from which it was noted that the provisional Council named would hold its office only until the first General Meeting, which by Clause 20 of the Charter must be held within three months of the date of the granting of the Charter. Accordingly he asked the Committee to inform him whether they desired to re-nominate their present representative to serve on the Council for the further period of three years specified in Clause 22 of the Charter.

He added that the enquiry was being addressed to all bodies having the right of nomination to the Council, so that, if the replies were received before the date of the General Meeting which, it was hoped, would be held in the last week of January 1922, the New Council might be constituted immediately thereafter.

The Chamber's representative on the Empire Cotton Growing Committee was Mr. Osborne Marshall who had been nominated in succession to Mr. N. S. Glazebrook Mr. Marshall had also been appointed a member of the Administrative Council of the Empire Cotton Growing

Corporation which had taken the place of the Empire Cotton Growing Committee.

The Committee of the Chamber informed the Secretary of the Corporation that they desired to re-nominate Mr. Osborne Marshall as their representative and in advising Mr. Marshall of their action, they expressed a hope that he would see his way to continue to act on their behalf. Mr. Marshall subsequently signified his acceptance of the Committee's nomination. (Appendix **A**).

CHAMBER MEMBERSHIP.

The total Chamber Membership of the Chamber on the 31st December 1921 was 149 against 151 at the end of 1920. The following are the names of the Chamber Members elected during the year under report :—

Messrs. John Ormerod & Sons (Eastern Agency) Ld.—Proposed by Messrs. Forbes Forbes Campbell & Co., Ld., and seconded by Messrs. James Finlay & Co., Ltd.

The Anglo Siam Corporation, Ld. (Ewart Latham Branch).—Proposed by the Mercantile Bank of India Ld., and seconded by the National Bank of India, Ld.

Messrs. Walter N. Cresswell & Co., Ld.—Proposed by the Chartered Bank of India, Australia and China, and seconded by Messrs. Lyon Lord & Co., Ltd.

The Asbestos and Belting Co., Ltd.—Proposed by the Hongkong and Shanghai Banking Corporation and seconded by Messrs. Allen Bros. & Co., Ltd.

The following resigned Chamber Membership of the Chamber during the year under report :—

Messrs. L. & F. Barraclough & Co., Ltd.,
„ H. S. Smith & Co.,
„ Ewart Latham & Co.,
The Anglo India Colonial Navigation Co., Ltd.,
Messrs. J. A. Grant & Co.,
„ Sanday & Co.

ASSOCIATE MEMBERSHIP.

The total Associate Membership of the Chamber on the 31st December 1921 was 3 as against 2 at the end of 1920.

The following is the name of the Associate Member elected during the year under report :—

The Netherlands Trading Society.—Proposed by the Chartered Bank of India, Australia and China and seconded by the National Bank of India, Ltd.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1921 :—

Import Sub-Committee.	*Shipping and Export Sub-Committee.*
A. D. M. Clarke, Esq.	F. C. Annesley, Esq.
R. D. England, Esq.	P. H. Browne, Esq., C. B. E.
M. Fox, Esq.	C. F. Morris, Esq.
R. D. Marshal, Esq.	H. Primrose Wells, Esq.
E. G. Montgomery, Esq.	H. H. Sawyer, Esq.
F. F. Stileman, Esq.	

Docks and Railways Sub-Committee.	*Finance Sub-Committee.*
D. S. Burn, Esq.	J. B. Crichton, Esq.
D. G. Chichester, Esq.	R. A. Don, Esq.
C. H. McDowall, Esq.	S. J. Gillum, Esq., M. L. C.
E. T. Robinson, Esq.	H. F. Weir, Esq.
D. W. Wilson, Esq., C. I. E.	

Mr. A. D. M. Clarke and Mr. H. F. Weir subsequently resigned their appointments on proceeding to Karachi and England respectively and were succeeded by Mr. L. Barraclough, vice Mr. Clarke, and Mr. F. G. Kennedy, vice Mr. Weir.

PROPOSED AMENDMENT OF THE CHAMBER'S RULES AND REGULATIONS GOVERNING GENERAL DISPUTES AND ARBITRATIONS.

The desirability of amending the existing Rules and Regulations of the Chamber governing general disputes and arbitrations has received the careful consideration of the Committee during the year under review and in July they decided to refer the whole question to the Import Sub-Committee, who subsequently recommended the cancellation of the existing rules and the adoption in their place of a number of By-Laws setting forth the terms and conditions upon which the Chamber was prepared to appoint arbitrators and umpires in commercial disputes and arbitrations and outlining the procedure to be followed by the parties concerned.

A draft of the proposed By-Laws was submitted to the Chamber's Solicitors who were asked to advise the Committee whether the procedure suggested therein was feasible from the legal point of view and in accordance with the provisions of Indian Arbitration Act IX of 1899 in that connection. The Solicitors were also asked to suggest any amendments which they might consider desirable.

The By-Laws, as amended by the Chamber's Solicitors in the foregoing regard, have since been approved by the Committee but as the alterations in the existing procedure will affect, to some extent, the Chamber's agreement with the Bombay Native Piece-Goods Merchants' Association in the matter of piece-goods arbitrations they have delayed the introduction of the new system pending the result of the negotiations which are now proceeding between the Committee of the Chamber and that body with a view to the amendment of the agreement upon the lines recommended by the Import Sub-Committee in their report.

The events of the past year have convinced the Committee of the necessity for a more careful adherence, in the conduct of all arbitrations, to the provisions of the Indian Arbitration Act, and they hope that the new By-Laws will both simplify the existing procedure and at the same time render it more uniform and regular in character.

THE NEW YEAR HONOURS LIST.

At a meeting of the Committee held on the 4th January 1922, upon the motion of the Chairman, seconded by the Deputy Chairman, it was resolved unanimously :—

" That the congratulations of the Committee, on behalf of the members of the Chamber, be conveyed to the Hon'ble Sir Arthur Froom upon his well-deserved honour."

(The Hon'ble Sir Arthur Froom was Chairman of the Chamber in 1920 and at present represents the Chamber in the Council of State.)

VISIT TO INDIA OF HIS ROYAL HIGHNESS THE DUKE OF CONNAUGHT.

On the occasion of the visit to India of His Royal Highness the Duke of Connaught, a sum of Rs. 20,350 was collected from the members of the Chamber towards a fund which was raised by the Sheriff of Bombay towards the cost of the decoration, etc., of the city. A full list of the subscribers, together with the amount of their subscriptions, will be found in Appendix B-1.

ADDRESS TO H. R. H. THE PRINCE OF WALES.

The following is the full text of the address of welcome presented to His Royal Highness the Prince of Wales by the Committee, on behalf of the Members of the Chamber, on the arrival of His Royal Highness in Bombay on the 17th November 1921 :—

" To His Royal Highness Edward Albert Christian George Andrew Patrick David, K.G., G.C.S.I., G.M.M.G., G.C.I.E., G.M.B.E., M.C., Prince of Wales and Earl of Chester, Prince of Great Britain and Ireland, Duke of Cornwall, Duke of Rothesay, Earl of Carrick, Baron Renfrew, Lord of the Isles and Great Steward of Scotland.

MAY IT PLEASE YOUR ROYAL HIGHNESS.

We, the Members of the Bombay Chamber of Commerce whose privilege it was to greet Their Imperial Majesties on their arrival in India ten years ago, have

now the honour of being the first commercial community in India to welcome Your Royal Highness on your long expected visit.

We, who have followed Your Royal Highness' career in War and Peace with equal appreciation and delight, desire first of all to express our gratitude that the spirit of devotion, duty and adventure which has carried Your Royal Highness, Great Britain's best Ambassador, on journeys of equal importance and success throughout the length and breadth of Europe, America and Australia has brought Your Royal Highness on a mission of no less dignity and distinction to this land.

At the Dinner of the London Chamber of Commerce, one of the last public functions attended by Your Royal Highness, Your Royal Highness was pleased to express a sense of the importance of the work of the Chambers of Commerce throughout the Empire. We, on the other hand, have not failed to notice that wherever Your Royal Highness has travelled there has been left behind an increased measure of that spirit of goodwill and confidence without which commerce cannot thrive; and we trust that, in addition to the other blessings which we pray will accrue from Your Royal Highness' visit to this land, we may derive from Your Royal Highness' presence still more hearty co-operation and confidence among the commercial communities to the general advantage of the trade and prosperity of India.

Your Royal Highness' visit coincides with the close of the most successful and abundant monsoon within living memory which we, in common with the vast majority of the people of this land, may be permitted to regard as a characteristic example of the good fortunes of Your Royal House, and as the augury of a golden age to come—*auspicium melioris aevi.*

In conclusion, we trust that Your Royal Highness' visit to this country may be blessed with a continuance of the prosperity that has attended Your Royal Highness hitherto; that Your Royal Highness may be favoured with good health and success throughout Your tour, and finally, that Your Royal Highness may return to England with the happiest memories of the time that You have spent among us.

With every assurance of our respectful duty, etc."

The following message, acknowledging receipt of the Address, was received from His Royal Highness through

the Government of Bombay:—"I thank the Bombay Chamber of Commerce for their loyal address of welcome and for the kind expressions in which they have referred to me. Now that I have seen this great city and port, and have set foot on the shores of this vast country, I realize the immensity of the interests, both British and Indian, which are involved in the work carried on by your Chamber. I trust that after the recent depression in trade, which follows a similar phenomenon consequent on the Great War in all countries in the world, an era of prosperity will dawn for trade and commerce in India; and I feel assured that your Chamber will strive by mutual goodwill and trust to create and sustain co-operation and confidence among the commercial communities of this great country."

FAREWELL ADDRESS TO HIS EXCELLENCY LORD CHELMSFORD.

The Committee of the Chamber, on behalf of the members, presented a farewell address to His Excellency Lord Chelmsford on the lst of April 1921, on his retirement from his office of Viceroy and Governor-General of India. The full text of the Chamber's address and His Excellency's reply will be found in Appendix. **B-2.**

ADDRESS OF WELCOME TO HIS EXCELLENCY LORD READING.

The Committee of the chamber, on behalf of the members, presented an address of welcome to the incoming Viceroy, His Excellency the Right HonourableThe Earl of Reading on the 3rd April 1921. The full text of the address and His Excellency's reply will be found in Appendix. **B-3.**

VISIT TO THE CHAMBER OF THE HON'BLE MR. W. M. HAILEY.

The Hon'ble Mr. W. M. Hailey, C.S.I., C.I.E., I.C.S., Finance Member of the Government of India, accompanied by the Hon'ble Mr. E. M. Cook, C.I.E. I.C.S.,

Secretary to the Finance Department, Mr. A. C. McWatters, C.I.E., I.C.S., Controller of the Currency and Mr. C. W. C. Carson, O. B. E., Deputy Controller of the Currency, visited the Chamber on Monday, 11th April 1921, and met the Members of the Committee and Finance Sub-Committee for an informal discussion on various financial and currency questions.

THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

(A) MEMBERSHIP.

The Associated Chambers informed the Chamber, in June 1921, that the Cochin Chamber had proposed, and the Madras Chamber had seconded, the election of the Malabar Chamber of Commerce, Tellicherry, as an additional member of the Associated Chambers of Commerce of India and Ceylon, and enquired whether this Chamber was in favour of, or opposed to, the election of the Malabar Chamber.

In reply the Committee stated that they were in favour of the election of the Malabar Chamber as an additional member of the Association. (Appendix C-1).

(B) SECOND ANNUAL GENERAL MEETING, 1922.

The Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon was held at Calcutta on the 30th and 31st January 1922 when this Chamber was represented by Mr. Nigel F. Paton, who was Chairman of the Chamber in 1919.

A list of the subjects in connection with which resolutions were moved will be found in Appendix C-2.

BRITISH CHAMBERS OF COMMERCE IN FOREIGN COUNTRIES.

Towards the end of November 1921 a letter was received from the Government of Bombay forwarding a copy of correspondence that had passed between the

Government of India and the India Office in regard to the constitution of British Chambers of Commerce in foreign countries and the suggested use of the title "British Empire Chamber of Commerce" by approved Chambers.

As the Committee could not understand the nature of the question upon which their views were invited they informed the Government of Bombay that they regretted they were unable to express any opinion on the point raised.

They added, however, that, if the suggestion was that the name of this Chamber should be altered in any way from that of the Bombay Chamber of Commerce, they could only express their disapproval of the change contemplated. (Appendix C-3).

INTERNATIONAL CHAMBER OF COMMERCE.

(*See Report* 1920, *Vol. I. page* 15)

As will be seen from the Report of the Chamber for the year 1920, the question as to whether the commercial. industrial and financial organisations of India and Ceylon should join the International Chamber of Commerce was referred at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held on the 24th and 25th of January 1921 to a Committee consisting of the Hon'ble Sir Alexander Murray (President of the Bengal Chamber), the Hon'ble Sir Edgar Holberton (Chairman of the Burma Chamber), and the Hon'ble Mr. A. H. (now Sir Arthur) Froom (Chairman of the Bombay Chamber).

The Committee made a lengthy report to the Associated Chambers reviewing the whole situation, and, as a result of their deliberations, stated that they could not recommend to the members of the Associated Chambers of Commerce of India and Ceylon that they should join the International Chamber of Commerce nor that they should take any steps at that stage of India's development which might directly or indirectly interfere with the efforts that were being made to form commercial and industrial organisations, both local and national, having for their primary object the protection of India's own particular interests.

At a later date the Chamber was advised that the First Congress of the International Chamber of Commerce would be held in London from the 27th June to the 1st July 1921. The official report of the proceedings of the Congress was subsequently received and made available to members interested. (Appendix C-4).

INAUGURATION OF A FRENCH CHAMBER OF COMMERCE IN BOMBAY.

In June 1921 a French Chamber of Commerce was established in Bombay for the furtherance of French commercial interests in British India and the Persian Gulf. The French Consul was responsible for the inauguration of the new Chamber, the Committee of Management being constituted as under:—

M. Brincourt—President,
M. Coutiaux—Vice President,
M. Louis Peletier—Secretary General,
M. Moret—Treasurer.

SUPPLY OF GOVERNMENT PUBLICATIONS.

At the request of a member, the Committee, in September 1921, invited the attention of the Government of India to the difficulty experienced by members of the mercantile community and the general public in obtaining copies of Government publications.

The Committee cited specific instances in which members of the Chamber had asked to be furnished with copies of recently published Acts and Notifications, in many cases after the Acts in question had become operative or had at least been published in the Gazette of India, and had merely been informed that copies of the publications in question were not available.

The Committee accordingly submitted for the consideration of Government the desirability of instructions being issued to the Superintendents of Government Printing to the effect that, if the authorities concerned were unable to furnish applicants with copies of the publications they required in any other form, they should invite references to the issues of the Gazettes in which the Acts

and Notifications in question had appeared in the first instance and, if possible, should supply the applicants with copies of the same.

The adoption of such a procedure, the Committee submitted, should not admit of any great difficulty and would be greatly appreciated by members of the mercantile community, and the public in general, whose requirements in that connection were not sufficient to justify their becoming regular subscribers to the Gazettes.

In reply the Government of India explained that it was difficult for the Superintendent of Government Printing, India, Calcutta, to keep himself informed of all Acts, Notifications, etc., which had appeared in the Gazette. The question was, however, being further examined with a view to minimise, as far as possible, occasions for complaints of that nature.

The Committee, in again addressing the Government of India in the matter, expressed their hope that the contemplated revision would lead to a decided change in the attitude of the Government of India towards the whole question, as at the moment the Committee could only consider the position generally as extremely unsatisfactory. Nor could they understand why it should be difficult for the Superintendent, Government Printing, India, to keep himself informed of all Acts, Notifications, etc., which had appeared in the Gazette as they presumed that some form of index to such papers was available for reference, if required. If, however, some such form of index was not in existence at the moment, the Committee considered that one should be instituted at the earliest possible date and that copies should not only be made available to all the officers concerned but also to all Chambers of Commerce and other bodies to whom application was usually made in the first instance for information with regard to the publications in question.

The Committee were of opinion that the institution of such an index and the adoption of the procedure indicated above would go far to minimise the inconvenience hitherto experienced by mercantile firms in obtaining copies of Government publications and other information of interest to them in the same connection. (Appendix D).

INTERNATIONAL CREDITS.

(See Report 1920, Vol. I, page 43.)

The organiser under the League of Nations of the International Credits Scheme forwarded to the Chamber a copy of a pamphlet explaining the scheme and asked for comments or practical suggestions in regard to the same. The organiser pointed out that no practical steps could be taken until the Governments of importing countries applied for an issue of bonds. For this purpose it was important to stimulate a demand for such a step among traders in those countries. It was stated that exporters could assist greatly in creating such a demand by impressing on any foreign importer, who could not obtain the necessary credit without providing some special security, that this scheme provided his best chance of obtaining financial facilities on reasonable terms. By doing his, exporters who wished to take advantage of the scheme could best help to accelerate its inauguration.

In reply the Committee stated that it appeared to them that the discussion of details, and even the general approval of any such scheme, was beyond the scope of the Indian branches of British Export Houses. It might be assumed that the reimbursement of every sale to the Continent, even when Indian houses were principals and not branches of a London firm, was arranged in London with discounting and accepting houses, whose business it was, wherever sales might be affected, to use their knowledge of international finance to provide the necessary credits. It had never been found possible for exporting firms in India to dispense with the services of these London houses.

The Committee felt, therefore, that it was beyond the scope of firms in India to express an opinion of any value on the establishment of any system of international credits which must be arranged for them by their financial representatives in London. (Appendix **E-1**).

REHABILITATION OF GOVERNMENT SECURITIES.

The Government of India in May 1921 issued a Press Communiqué to the effect that they had appointed a Committee in Bombay, under the Chairmanship of Mr.

Dadiba Merwanjee Dalal, C. I. E., to advise them as to the action to be taken in order to give effect to the following Resolution regarding the rehabilitation of Government securities, which was adopted by the Council of State on the 23rd of February 1921:—

"This Council recommends to the Governor-General in Council that the financial policy of Government be so directed as to ensure the early rehabilitation of Government securities, with due regard to the necessity of funding the temporary debt and to the provision of capital expenditure for productive purposes."

The Secretary to the Government Securities Committee, at the same time, asked for the views of the Chamber on the subject and requested that the Finance Sub-Committee of the Chamber might appear before the Committee and explain personally the views put forward on behalf of the Chamber.

After consulting the Finance Sub-Committee the Committee of the Chamber informed the Government Securities Committee that they were of opinion that it was not desirable that any attempt should be made, at the moment, to improve the position of the $3\frac{1}{2}$ and 3 per cents. for the reasons given by the Hon'ble Mr. W. M. Hailey in his speech in the Legislative Assembly on 2nd March 1921 on the motion to raise the rate of interest on the securities in question to $4\frac{1}{2}$ per cent.

The Committee of the Chamber further stated that they did not consider that any other means of rehabilitating these securities, except by directly raising the rate of interest, was feasible. The idea in the minds of those raising the agitation appeared to be that holders of the 3 and $3\frac{1}{2}$ per cents. should get some relief at the expense of Government or, in other words, the general body of tax-payers. The holders would not, in the opinion of the Committee, be satisfied with any conversion scheme under which a holder would receive for his Paper of, say Rs. 100 face value, a new note for a smaller amount on which he would receive a higher rate of interest, nor would they approve any scheme under which a holder would have to pay a lump sum in cash and then receive the higher rate of interest on the same face value as before. Either of the above schemes would, without doubt, under the existing circumstances, be strongly opposed. Government could not, however, at the moment afford to relieve the holders of 3 or $3\frac{1}{2}$ per

cents. at the expense of the general tax-payer, even if it were fair to do so, which the Committee denied. In any case any relief given could not be distributed on an equitable basis. As Mr. Hailey said in the Legislative Assembly "you cannot make a house-to-house enquiry in order to find out at what rate each holder bought his stock and how far he deserves or requires relief." The Committee also quoted the Hon'ble Mr. Chettiyar, who, when speaking in the Council of State on the 23rd February 1921 on the Hon'ble Sir Maneckji Dadabhoy's resolution, said "we should bear this present depreciation as a necessary evil and wait for the day when things seem more hopeful."

The Committee thought that the best thing Government could do, in the meantime, to render things "more hopeful," was to use every endeavour to strengthen their general credit by utilising any spare funds of which they might find themselves possessed during the next few years in reducing their floating debt as far as possible. The recent decision to increase the Sinking Funds for the terminal 5 per cent. loans was, in the opinion of the Committee, a step in the right direction.

The Committee, however, suggested, though reluctantly, that if a beginning must be made immediately, the 3 per cents. might be converted into $3\frac{1}{2}$ per cents for the arithemetically equivalent amount. The income from the investment would be the same but the party would hold a more negotiable security. The "house-to-house enquiry" objection would have, the Committee thought, less weight in the case of the 3 per cents., as that Paper had not, the Committee understood, changed hands in recent years to anything like the same extent as the $3\frac{1}{2}$ per cents. and the majority of the holders were probably pre-war ones.

In September 1921, the Deputy Controller of the Currency, Bombay, forwarded, for the information of the Chamber, the report of the Bombay Committee, together with that of a Committee similarly constituted in Calcutta and a communiqué regarding the decision of the Government of India in the light of the recommendations of the two Committees. The main recommendations of the Bombay Committee were two-fold :—

(a) They were opposed to any concessions (such as the raising of the rate of interest) which would benefit the holders of Government Securities at the expense of the general tax-payer.

(b) They recommended that Government should announce publicly that they would pay off the 3 and $3\frac{1}{2}$ per cent. loans between the 45th and 50th year from that date and that they should undertake to purchase by public tender, and to cancel each year, two per cent. of the amount of such securities at the beginning of the year, such purchases to be effected during the course of the loan operations of the year.

The Government of India, however, stated that the recommendations of both Committees were closely bound up with the whole question of Government's borrowing operations, which was a matter then under their consideration. On that account, and for other reasons set forth in the communiqué, the Government of India preferred to defer their decision in the matter until the future liabilities with regard to new capital expenditure had become sufficiently determined to enable Government to decide upon the general borrowing policy for the future. (Appendix E.-2).

THE GOVERNMENT OF INDIA STERLING LOAN, 1921.

The Government of India, on the 20th April 1921, issued a Press Communiqué to the effect that the Secretary of State, on that date, was issuing the prospectus of a 7 per cent. Sterling Loan for £7,500,000. It was stated that the loan would be issued in the form of Stock or Bonds at par to be redeemed in any case at par on October 5th 1931, or at 102 on any half yearly interest date from October 5th 1926 to April 5th 1931 at Government option by three months' notice. Stock or Bonds would be convertible at holder's option into 3 per cent. India Stock as follows:—

On October 5th 1921 On April 5th 1922 On October 5th 1922.	£ 202 Sterling India Stock per £ 100 new loan.
On April 5th 1923 On October 5th 1923.	£ 200 India Stock per £ 100 new loan.
On April 5th 1924 On October 5th 1924.	£ 198 India Stock per £ 100 new loan.

While the Committee did not feel competent to criticise the terms of a loan issued in London they were unable

to believe that the conversional rights offered in connection with the new loan were in the best interests of India. In addressing the Government of India in the matter they chiefly commented, however, on the policy of issuing a 7 per cent. Sterling Loan at that time, seeing that the Government of India was expected to borrow largely within the ensuing few months. The time chosen appeared to the Committee so inopportune that they could hardly imagine that there had been due collaboration between the Secretary of State and the Indian Government in this instance.

The Committee accordingly enquired whether the Finance Department of the Government of India were, in fact, consulted prior to the issue of the Loan as to—

(1) The amount of loan;
(2) The interest offered;
(3) The conversional rights;
(4) The date of issue.

In reply, the Government of India stated that the answer to the Committee's question was in the negative. At the same time they enclosed a copy of a letter, dated 17th May 1921, which had been addressed to the Indian Merchant's Chamber and Bureau, Bombay in reply to a lengthy representation from that body regarding the sterling loan, and which, they asserted, gave a general idea of the conditions which had existed in the London money market prior to the issue of the loan. Those conditions, it was contended, did not on that occasion admit of previous consultation with the Government of India, as the precise moment of issue and the final settlement of the terms had to be deferred until the exact moment arrived when conditions appeared to make flotation possible, and it would have been very undesirable to let that favourable moment pass by, as might have been the case if the matter had been delayed, in order to make a reference to India. The Government of India added that it was, however, the intention of the Secretary of State to consult the Government of India, so far as it was practicable, before taking any final decision in such a matter; but similar obstacles to effective consultation were always liable to recur.

The full text of the abovementioned letter from the Government of India to the Indian Merchants' Chamber and Bureau will be found in Appendix E-3.

CHANGING OF THE FINANCIAL YEAR.

The Finance Department of the Government of India, in the beginning of December 1921, addressed the Chamber on the question of changing the present financial year. The matter, it was stated, was one which had been raised on more than one occasion, and notably by the Royal Commission on Indian Finance and Currency of 1913 (generally known as the "Chamberlain Commission"), who in paragraph 128 of their report, in dealing with the difficulties which beset accurate budgeting in India, remarked :—

"The revenues of India, whether shown under Railways or Customs or directly under the head of Land Revenue fluctuate to an extraordinary extent with the success or failure of the agricultural operations of each year, and these again depend predominantly on the South-West Monsoon which spreads over the Indian Continent and Burma in the months of June to October. Under present arrangements the Indian budget is presented before the end of March, and the Finance Member accordingly has to prepare his estimates in ignorance of the most important factor on which the results of the year will depend. The late Finance Member of the Viceroy's Council, indeed, has described the framing of a budget as a gamble in rain. We would observe, however, that the description applies only because the budget is taken before the monsoon. It is clear in fact that from the financial point of view the present date is almost the most inconvenient possible for the budget, and the suggestion has therefore been made that the date of the beginning of the financial year should be altered from the 1st April to the 1st November or the 1st January. There may be administrative difficulties in carrying this suggestion into effect, but, financially, it would be a great improvement. Criticism directed against the inaccuracy of Indian budgeting is not effectively answered by a reference to the difficulties which arise under present conditions. It has to be shown further that these difficulties cannot be removed by a change of date without incurring graver disadvantages, and we commend the question to the consideration of the Government."

In a Despatch to the Secretary of State, dated the 6th August 1914, dealing with the Chamberlain Commission's Report, the Government of India said :—

"Similarly, as anticipated by your Lordship, we propose to postpone, for the present, consideration of the question of changing the Indian financial year. We considered this matter recently and came to the provisional conclusion that the benefits derivable from such a change would not outweigh the disadvantages, taking into account temporary dislocation of our accounts which must result."

The Government of India considered that the time had come when it was desirable to arrive at a final conclusion on the matter, and stated that they would be glad to be favoured with the Chamber's observations in the light of the following considerations for and against any change.

As stated above, the object which the Chamberlain Commission had in view in making the suggestion was in order to facilitate more accurate budgeting. That, however, was not the only consideration. The Central and Provincial legislatures now possessed very large powers in financial matters, and it was clear that the date for the framing and presentation of the annual budget must to some extent depend upon the sessions of the legislatures. A further new factor was introduced by the clean cut which had been effected by the Reforms between central and provincial finances. So far as the central Government was concerned, the effect of the character of the monsoon upon the Indian budget was less direct than at a time when the Imperial Government received a considerable share of the land revenue, and, taking India as a whole, it was probably correct to say that the effect of a good or bad monsoon upon the revenues was, if not actually less, at any rate more indirect than was the case formerly.

On the previous occasions when this matter had been under consideration, the two possible alternatives which were suggested to the present date for the commencement of the financial year were : (1) the 1st November (or the 1st October) ; and (2) the 1st January. As advised at the moment, the Government of India were inclined to think that the first of these two alternatives must be ruled out. It would necessitate estimates being framed at a time when the ultimate effects of the principal monsoon could not be definitely gauged. Under the existing system, the agricultural conditions for at any rate the first half of the financial year could be fairly well estimated, which would not be the case with a year commencing on 1st November. It was

probable, moreover, that the spending departments, such as the Public Works and the Railways, would find it difficult to make out a definite programme for the ensuing year at a time when the monsoon had not concluded. Further, it would entail very substantial changes, which might prove in practice extremely inconvenient, as regards the budget sessions of the various legislatures.

As between a financial year commencing on 1st April and one commencing on 1st January, the balance appeared more even. From the point of view of the effect of the monsoon upon the budget estimates, an ideal selection of the financial year would have to satisfy two conditions ; (1) that the exact character of the principal monsoon should be known before the budget was finally settled, and (2) that the financial year should be that period during which the conditions created by the previous monsoon were operative. A financial year beginning on 1st January would probably very well satisfy those criteria ; the results of the winter rains would have been known before the estimates were finally closed, and the budget need only assume a normal autumn monsoon, and not both normal autumn and winter rains as had been the practice hitherto.

A further factor which might materially affect the decision would be a change in the arrangement under which the budget was presented before the beginning of the year to which it related. That arrangement was no doubt desirable and convenient, but it might be questioned whether it was essential. It would, in the opinion of the Government of India, constitute a very great improvement in the budgeting arrangements if when, changing the date for the commencement of the financial year, it was possible at the same time to dispense with the Revised estimates. The preparation of those estimates gave considerable trouble in the account offices and the finance departments of the Central and Provincial Governments, and they complicated the consideration of the Budget estimates for the following year by introducing a second set of estimates on which the Budget estimates themselves were largely based. The three months January to March were, moreover, those for which it was most difficult at the moment to prepare Revised estimates, and past experience showed that the estimates for those months were very frequently largely thrown out.

It accordingly appeared to the Government of India that if, for example, the financial year began on 1st January and the Budget were presented in the latter part of that month or in the beginning of February, it would be possible to replace the Revised estimates by approximate actuals which should differ very little from the final actuals of the year; and the accuracy of the Budget estimates for next year would be improved in consequence. A further advantage, which would also conduce to more accurate budgeting, would be that departmental officers would not have to prepare their estimates for the succeeding year so long ahead of the commencement of the year as at present. On the other hand, an obvious objection to such an arrangement was that grants could not be communicated to departmental officers until some time after the commencement of the new financial year. Even under the existing arrangements under which the Budget as a whole was passed by the Legislature before the commencement of the new year, it was in many cases not possible to communicate grants to disbursing officers till some months of the new year had elapsed; and it would be possibe to introduce, with the approval of the Legislature or the Public Accounts Committee, an arrangement by which disbursing officers would incur expenditure on standing charges in the first few months to the extent to which they were authorised by the previous budget, expenditure on new items being incurred only after it had been ascertained by reference to superior authority that the Budget provision had been passed. A further disadvantage of the proposed change, which however could scarcely be regarded as of decisive importance, was that either new taxation would have to be made retro-active, or the State would have to forego the proceeds for the first two or three months.

As against these advantages, there were certain disadvantages, which applied indeed to any change in the present financial year. A change would upset all past accounts, vitiate all statistical comparisons, and, at any rate for a time, would involve considerable labour. Such difficulties would admittedly only be temporary, though the Government of India were inclined to think that changes of this kind were undesirable in themselves unless it could be shown that the new dates possessed some very marked advantage over those in use.

The above enumeration of the principal argumentsf or and against a change did not purport to be exhaustive.

The question was one which must be decided on a balance of advantages and disadvantages, and was also obviously one on which the views of Provincial Governments, and their convenience, must exercise a decisive influence. The matter was moreover one in which the commercial public was considerably concerned, particularly from the point of view of assessments to income-tax.

The Committee, in reply, stated that if the Government of India desired to change the date of the commencement of the financial year from the 1st of April to the 1st of January they were not disposed to raise any objection. (Appendix **E-4**).

ELECTION EXPENSES OF CANDIDATES IN LEGISLATIVE COUNCIL ELECTIONS.

The Government of Bombay, towards the end of July 1921, asked for the views of this Chamber in regard to the question whether any limit should be laid down to election expenditure by candidates and, more particularly, as to whether a detailed schedule should be prescribed which would specify the objects on which expenditure would be permissible and the amount that might be incurred in connection with each of these objects.

The Committee, in reply, informed the Government of Bombay that, owing to the different nature of the conditions obtaining in the Bombay Chamber of Commerce constituencies from those in other constituencies, the subject under reference was not one in which the Committee were able or qualified to express an opinion. (Appendix **E-5**).

THE NEGOTIABLE INSTRUMENTS ACT.

(*See Report 1920, Vol. I., p. 68*).

In March 1920, in reply to a reference from the Government of Bombay on the subject, the Committee of this Chamber expressed the opinion that it was desirable that the Negotiable Instruments Act, 1881, should be amended by the addition of a

Section on the lines of Section 46 (i) of the English Bills of Exchange Act, 1882, whereby delay in making presentment for payment of Promissory Notes,, Bills of Exchange and cheques was excused when the delay was caused by circumstances beyond the control of the holder. Legislation upon the above lines was accordingly undertaken during the course of the September Sessions of the new Councils and a new Section, 75–A, inserted in the original Act.

As will be seen from the Chamber's Report for 1920 page 215 *et seq* it was subsequently represented to Government that the scope of Section 75-A should be further extended so as to excuse delay in presentment not only for payment but also for acceptance.

At the same time it was also represented that the time limit imposed by the Act within which bills were to be accepted after presentment was too short and caused considerable inconvenience and hardship. The period in some countries was the same as in the Act, namely, 24 hours, but in the special circumstances of India it was considered that an extension to 48 hours was advisable.

The amending legislation, which was undertaken in September of the year under review, took the form of the substitution in Section 75–A of the words "for acceptance or payment" for the words "for payment" and in Section 63 and 83, of the words "forty-eight" for "twenty-four" The text of the two new Acts will be found in full in Appendix **F-1.**

THE INDIAN CARRIERS' ACT.

(See Report 1920 Vol. I, p. 70).

For some time past this Chamber and the Bengal Chamber have represented to Government the fact that the benefits conferred upon the common carrier by Section 3 of the Indian Carriers' Act (III of 1865) were to a large extent rendered nugatory by the provisions of Section 8 of the same Act, and that, whereas the Indian Railways Act, 1890 (IV of 1890) allowed the Government of India to add to the Schedule of excepted articles other articles of special value, the Indian Carriers' Act had no such provision, with the result that the

Schedule to the latter Act did not include such expensive commodities as Opium, Jade, Amber, Hemp, Rubber and Feathers.

The anomaly, however, was removed during the year under review by an amendment of the Indian Carriers' Act. Under the Act as amended the liability of the common carrier for loss or damage arising from negligence on his part or on that of his agent or servants was modified on the lines of the English Carriers' Act of 1830, in the case of scheduled articles not declared under Section 3 of the Act, while at the same time his responsibility in respect of criminal acts remained as in the original Act.

The amended Act further provided for the addition, by notification in the Gazette of India, to the list of articles contained in the Schedule. The text of the new Act will be found in full in Appendix F-2.

THE INDIAN LIMITATION ACT.

The Government of Bombay in April 1921 forwarded to the Chamber for an expression of opinion a copy of a Bill further to amend the Indian Limitation Act, 1908. From the Statement of Objects and Reasons attached to the Bill it appeared that section 29, sub-section (I), clause (b), of the Indian Limitation Act, 1908 (IX of 1908), provided that nothing in that Act should affect or alter any period of limitation specially prescribed for any suit, appeal or application by any special or local law. This provision had been made the subject of conflicting decisions by the High Courts. The Calcutta and Madras High Courts had, in effect, held that the general provisions of the Act could not be applied in computing the period of limitation specially prescribed by any special or local law, whereas the Allahabad High Court had taken the contrary view, on the ground that a special or local law was not in itself a complete Code of Limitation. The object of the Bill was to make it clear that the provisions in certain sections of Act IX of 1908 applied to the period of limitation prescribed by any special or local law unless they were specifically excluded.

Opportunity was also taken to remove certain defects in the drafting of section 5 of the Act of 1908. That

section provided for the extension of the period of limitation when the appellant or applicant showed sufficient cause, and, as it stood, applied *proprio vigore* to appeals, applications for a review of judgment or for leave to appeal, and to other applications where the section had been made applicable by any enactment or rule for the time being in force, but its application to any period of limitation, specially prescribed by any special or local law was expressly precluded by the provisions of section 29, sub-section (1), clause (*b*). It was proposed in the Bill to make it clear that, where a special period of limitation was prescribed by a special or local law, section 5 would not apply, but that otherwise it would automatically apply to all applications.

The Committee in reply stated that they had no views to put forward in connection with the Bill. (Appendix **F-3**)

THE INDIAN EMIGRATION ACT.

The Collector of Customs in May 1921 forwarded to the Chamber a copy of a Bill to amend the law relating to emigration and asked for the views of the Chamber thereon. From the Statement of Objects and Reasons attached to the Bill, it appeared that emigration, as defined by section 2 (iv) of the Indian Emigration Act, 1908, (XVII of 1908) *i.e.*, what is commonly known as "Indentured Emigration," was still lawful, under section 4 of the Act, to the countries specified in the first Schedule, with the exception of Natal, in respect of which a Notification prohibiting emigration was issued under section 5 of the Act in 1911. An announcement was, however, made by the Government of India, in 1917, that indentured emigration would not in future be permitted. Effect had hitherto been given to this undertaking by means of Rule 16-B of the Defence of India (Consolidation) Rules, 1915, which prohibited the emigration, except by license, of all unskilled labour, "for the purpose of, or with the intention of, labouring for hire." It was, therefore necessary, to take power, before the expiry of the Defence of India Act, to prevent indentured emigration by some other means. This was the first object of the Bill.

The second object of the Bill was to provide machinery for the control of emigration in the future.

The Committee in reply informed the Collector of Customs that they had no views to put forward in connection with the Bill. (Appendix **F-4**).

THE CODE OF CIVIL PROCEDURE.

The Government of Bombay in May 1921 forwarded to the Chamber a copy of a Bill further to amend the Code of Civil Procedure, 1908. From the Statement of Objects and Reasons attached to the Bill, it appeared that the attention of the Government of India had been drawn from time to time to the very great evil arising from the institution of fraudulent and dishonest suits. Though vigorous efforts had been made for many years to eradicate the evil, the reports received by Government showed that it still continued rife in certain Provinces, and the object of the Bill was to add another method to those already in existence for meeting it. Briefly, it was proposed to insert a provision in the Civil Procedure Code empowering Courts to award compensatory costs in fraudulent suits on the analogy of the provisions of section 250 of the Code of Criminal Procedure. It was hoped that the insertion of this provision in the Civil Procedure Code would assist in preventing the institution of such suits. An appeal would lie from an order for costs when an appeal lay against the main decree in a suit, but not otherwise, and there would be no appeal from an order refusing to give compensatory costs.

The Committee in reply stated that they had no views to put forward in connection with the Bill. (Appendix **F-5**)

THE RATE OF "INTEREST ON JUDGMENT" ALLOWED BY CIVIL COURTS IN THE BOMBAY PRESIDENCY.

As the result of a reference from the Registrar of the Chief Court of Mysore, in August 1921, to the Mysore Chamber of Commerce the latter asked the Committee what rate of interest was usually allowed by Civil Courts in the Bombay Presidency "on commercial cases between the dates of the grant of the Court's decree and the close of the transaction."

From information in the possession of the Committee it appeared that the Mysore Chamber had suggested, in answer to a reference from the Registrar of the Chief Court of Mysore, that the rate of interest in similar cases should be fixed at 9 per cent. for the first six months after the decree and at 12 per cent. after that period.

The matter was referred to the Chamber's Solicitors and, upon their advice, the Committee advised the Mysore Chamber that, apart from cases where the rate of interest was fixed by the contract in which the plaintiff was suing, the rate of interest allowed by the Bombay High Court between the date of judgment and the close of the transaction, *i.e.*, interest on judgment, was 6 per cent. (Appendix F-6).

ULTIMATE COURT OF APPEAL IN INDIA.

The following Resolution was adopted by the Legislative Assembly, on the 26th March 1921, regarding the establishment of an Ultimate Court of Appeal in India:—

" This Assembly recommends to the Governor-General in Council to be so pleased as to take early steps to collect the opinions of the local Governments, the High Courts, and other legal authorities, and to ascertain public opinion generally as to the desirability of establishing a Supreme Court of Appeal in India for the trial of civil appeals and its relation to the Privy Council, and as to whether such Court of Appeal should also have any jurisdiction in regard to criminal cases."

The Government of Bombay, in forwarding to the Chamber a copy of the above Resolution, asked for the views of the Chamber on the following points :—

(1) the desirability of establishing a Supreme Court of Appeal in India for the trial of civil appeals ;

(2) the location of such a Court, if established;

(3) the qualifications to be required of, and the emoluments to be paid to, the members of such a Court, if established;

(4) the relation which such a Court should bear to the Judicial Committee of the Privy Council;

(5) the extent to which, if such a Court were established, the right of appeal to His Majesty in Council should be barred;

(6) whether the Court should also have any jurisdiction in regard to criminal cases; and

(7) the effect of the establishment of such a Court upon the suggestion which had been made to establish an Imperial Court of Appeal which would combine the judicial functions of the House of Lords and the Judicial Committee.

The Committee in reply expressed their views upon the several points raised by Government as under:—

(1) The Committee were of opinion that the establishment of a Supreme Court of Appeal in India was desirable.

(2) They had no views to express with regard to the location of such a Court.

(3) They could not offer any opinion as to the qualifications to be required of the Members of the Court, except that they should be appointed on the general principles governing the appointment of Members of the Judicial Committee of the Privy Council.

(4) and (5) The Committee considered that so long as the Indian Constitution retained its existing character there should still be the right of appeal to His Majesty in Council and the Judicial Committee of the Privy Council under such conditions as might be determined.

(6) The Committee were of opinion that the right of appeal to a Supreme Court in criminal cases should only be conceded on points of law stated by the High Court.

(7) The Committee had no views to submit in regard to this question. (Appendix F-7).

PROPOSED AMENDMENT OF PROVIDENT FUNDS ACT.

(See Report 1915, pp 46, 264; 1920, Vol. I, page 11).

As will be seen from the Chamber's Report for 1920 (Vol. I, page 11), the Committee requested Government to amend the Provident Funds Act, 1897, in such a manner as to ensure that all subscribers to regularly constituted Provident Funds should enjoy the benefits of the Act equally with subscribers to Provident Funds established by Municipalities, Port Trusts, Railways, and Government Departments.

The Government of India, in August 1921, informed the Chamber that the question had been referred to Local Governments and to Chambers of Commerce for opinion and enquired whether this Chamber desired to give its views in greater detail.

The Government of India, in their letter to the Local Government, pointed out that the provisions of the Provident Funds Act were at the moment restricted to the Provident Funds of the employees of Government or of approved local authorities. Compulsory deposits in such funds were immune from attachment for debt; if a depositor died while in service, these deposits did not vest in his estate, but were paid over to his heirs free from any liabilities which attached to his estate. The Act also authorized the payment of certain sums from such Provident Funds to the heirs of a depositor without the necessity of going through certain legal formalities. It did not appear possible to Government to arrange for an amendment of the Act in order to extend its provisions to the funds referred to by the Chamber. The Act in force was intended only for Government servants or servants of quasi-Goverment bodies who were bound to obey the rules regulating such funds laid down by the Government or the local body. The Act, therefore, contained no detailed provisions regarding such funds, and if it was decided to extend the benefits of the Provident Funds Act to private Provident Funds, it would be necessary to frame a separate Act. Such an Act would have to lay down specific conditions regarding the constitution of such Provident Funds and probably would have to give authority to the Civil Courts to pass orders regarding the registration or the admission of such funds to the privileges conferred by the new Act. It would probably be necessary to set up a separate registering authority to scrutinize the rules of such funds and to see whether they complied with the general conditions prescribed in the Act. Since the legislation suggested would involve restrictions on the rights of creditors, it might be necessary further to amend the provisions of the Code of Civil Procedure.

It was added that the financial interest of Provincial Governments might be affected to a slight extent by such legislation; as stamp duties were a provincial source of revenue, and the proposals referred to would result in a certain amount of property passing to heirs without the payment of stamp duties.

A further concession which would be conferred upon such funds would be the exemption of the contribution from income tax to the extent permissible under the Income-Tax Act in regard to Government provident funds.

In addressing the local Government in the matter the Committee, in the first instance, stated that they strongly adhered to their original contention, namely, that the position as described in their previous letter was an anomalous one. Nor could the Committee admit that the difficulties with which Government would be confronted if they attempted to make any alterations in the existing law, though considerable in themselves, were more than purely administrative ones, or that they affected in any way the important question of principle involved.

The Committee stated that it was unnecessary for them to reiterate the grounds upon which the Chamber's contention in that connection was based as the same were clearly set forth in the representations on the subject made by the Bengal Chamber and this Chamber to the Department of Commerce and Industry in May 1915.

Since the correspondence above noted, however, certain important developments had occured to which the Committee invited attention.

The Report of the All-India Income Tax Committee, which had recently concluded their enquiries in connection with certain proposed amendments of the Indian Income Tax Act, 1918, contained a definite recommendation in regard to the question of the assessment to Income Tax of contributions to regularly constituted Provident Funds. The recommendation in question was as follows :—

"Section 3 (2) (*iv*), (*v*).

16. We agree with the proposals that the concessions given to the particular provident funds mentioned in these clauses should be extended to the provident or superannuated funds of private firms and companies. It would, however, be necessary to lay down some general principles, (in particular providing that no such privilege should be conferred upon any funds which have not irrevocably left the control of the proprietors of the business), and these principles might suitably be

inserted in the rules to be framed under the Act, pending legislation for such funds, which we understand is at present under consideration."

It was understood that all the recommendations contained in the above noted report were receiving the consideration of the Government of India, and the Committee submitted that, if the particular one above quoted was accepted, a *prima facie* case for a complete revision of the Provident Funds Act itself was clearly established. The Committee considered the conditions attached to the recommendations were reasonable, and inasmuch as such conditions obtained in the case of every fund which they had in mind when making their original representation, they did not foresee any difficulties in the way of the legislation proposed.

The Committee forwarded, for the information of Government, a copy of the Provident Fund Rules of this Chamber, which were substantially the same as those of the various Provident Funds established by the Bengal Chamber, and suggested that the nature of the conditions to be prescribed in the Act, and with which such funds must comply in order to obtain the benefits of the new legislation, could be suitably derived therefrom.

Finally the Committee requested that, in the event of the general principles above enunciated being approved, early effect might be given to the same, at any rate so far as this Chamber's fund and those of Associations similarly constituted were concerned; the administration of which was so similar to those established by Government Departments, Port Trust etc., as to admit of immediate recognition. (Appendix F-8).

ASSESSMENT OF MERCANTILE PROFITS UNDER THE INCOME TAX ACT, 1918.

In March 1921, the Government of India informed the Chamber that numerous difficulties had arisen regarding the method of assessing mercantile profits for the purposes of the Income Tax Act of 1918, and that the Government of India had, therefore, decided to appoint a small Committee of experts to examine the question of redrafting the Act for the purpose of bringing in additional provisions, either in the Act itself or as rules

which could be made consistently with the Act, on lines similar to the provisions contained in the English Income Tax Act. The Chamber was requested to nominate a representative to give evidence before the Committee.

At a later date, however, the Government of India informed the Chamber that local Committees had been appointed at different centres for the purpose of submitting recommendations regarding the points mentioned above, and stated that after the views of the various local Committees had been obtained it was proposed that representatives from those Committees should meet together in Simla during the latter half of May 1921 and make recommendations regarding the various points that might be raised at the different local centres. This Chamber was requested to forward to the Bombay Government any particular points which they might desire to bring to the notice of the local Committee. The Chairman of the Chamber, Mr. H. P. W. Macnaghten, M. L. C., was appointed by the local Government a member the above local Committee and the Committee of the Chamber nominated Mr. C. N. Caroe (of Messrs. Craigie. Blunt and Caroe), Mr. H. G. Cocke (of Messrs. A. F. Ferguson and Co.,) and Mr. R. G. Pocock (of the Bombay Company Limited,) to give oral evidence on their behalf.

For purposes of record, the Report of the Committee formed from representatives of the various provincial Committees and known as the "All-India Income Tax Committee," is printed in full in Appendix **G-1**

ALLOWANCE FOR INSURANCE PREMIUMS UNDER THE INCOME TAX ACT, 1918.

Towards the end of March 1921, the attention of the Committee was drawn to the fact that the Collector of Income Tax, Bombay, wasrefusing to permit allowances to be made under section 9, sub-section 2, clause (iv) of the Indian Income Tax Act, before computing profits, in respect of :

(a) Profit and Fixed Charges Insurance premiums.

(b) Insurance on stock, stores, etc.

In addressing the Government of India in the matter, the Committee pointed out that the Collector of Income

Tax, Bombay, had in the past allowed considerable latitude in the interpretation of the section above referred to. Such latitude, the Committee submitted, was in accordance with the expressed intentions of the Select Committee appointed to examine the Bill on its presentation in the Imperial Legislative Council and subsequently embodied in paragraph 10 of their report, viz :—

"10. We have considered at great length the provisions of Clause 9, which is a very important clause. We have accepted the view that provision should be made for depreciation of the furniture, etc, in the case of hotels and similar property, and this we have effected by separating in the Bill plant and machinery. The word "Plant" has a wide meaning and, if so separated, will cover all reasonable cases of this kind."

With regard to item (a) above, *i.e.*, Profit and Fixed Charges, Insurance Premiums, the Committee considered a deduction in respect of such charges was a proper deduction under section 9, sub-section 2 as being expenditure not of a capital nature incurred solely for the purpose of earning the assessee's profits.

In the same way item (b), *i. e.*, Insurance on Stock, Stores, etc., also appeared to be a proper deduction and the Committee were of opinion that the Collector was in error in maintaining that stocks and stores borne by the assessees and utilised by them for the carrying on of their business, were not "plant" within the meaning of the said section. Alternatively, the Committee submitted that deductions in respect of the item in question were in order within the meaning of the section, as the expenditure was solely incurred for the purpose of earning the assessee's profits.

In addition, however, to the particular instances above quoted, the Committee were strongly of opinion that it was most desirable that assessees should be encouraged to insure as fully as possible, not only in their own interests, on commercial grounds, but also from the point of view of Government in whose interest it was, it might be assumed, that profits should be assured as far as possible. In the opinion of the Committee the rulings of the Collector in the matter must inevitably lead to under-insurance and its accompanying risks, quite apart from the immediate and serious hardships they inflicted upon the commercial community.

Moreover, as previously explained, the Committee were of opinion that section 9, sub-section 2 of the Act was not being applied, in the case of this city, in the manner intended by the Select Committee, whose recommendations in that connection were presumably accepted by the Government of India.

Finally the Committee requested that their representation might receive the careful consideration of the Government of India. The wording of the Act as it stood at the moment would appear to be a contributory cause of the existing position inasmuch as it was obviously open to interpretation in a manner far removed from that originally contemplated and it might be considered advisable for certain consequential changes in the wording to be effected. In any case the Committee asked for the views of Government in the matter at an early date and suggested that copies of the correspondence might be sent to the Collector of Income Tax, Bombay, for his information and guidance.

In reply the Government of India stated that the administration of the Income Tax Act was left largely in the hands of the local Government which was being addressed upon the subject and was being asked to report upon the matter.

The Government of India also suggested that the points referred to by the Chamber might suitably be brought before the Committee which the Government of Bombay had appointed for the purpose of considering what amendments were required in the Income Tax Act and the rules made thereunder, more particularly regarding the assessment of mercantile profits.

The Committee accordingly arranged to bring the matter before the Income Tax Committee in question.

The following is an extract from the Report of the above Committee in this connection :—

SECTION 9 (2) (iv).

" 27. We agree that the allowances provided for in clause 9 (2) (iv) should be extended so as to cover insurance of stocks, stores and office furniture.

We are unable to support the recommendation of the Bengal Committee that allowance should be made for internal insurance by a firm itself. The non-official members from Bengal and the United Provinces dissent.

We do not consider it advisable to insert any provision in the Act for allowing as a business deduction insurance against a loss of profit. We think there should be a standing instruction that where the owner of a business asks for any such allowance it should be given on the assessee agreeing to pay income tax on any amount recovered from the insurance company. The same principle should apply to insurance against loss of rent under section 8." (Appendix G-2).

SUPER-TAX ON BRANCH LINE RAILWAY COMPANIES' PROFITS.

A member in August 1921, drew the attention of the Committee to the way in which the existing Super-tax on companies' profits operated against companies formed under the Government of India Branch Line Terms for financing feeder railways to main lines.

It was pointed out that the Super-tax was assessed at the rate of one anna in the rupee on companies' profits in excess of Rs. 50,000. This being so, the following situation arises and is one which, it was maintained, is most inequitable to investors in the shares of a branch railway company :—

(A) A small commercial company having a subscribed capital of Rs. 2,00,000 earns Rs. 44,000 in a year, pays a dividend at the rate of 22% per annum to its shareholders and is not liable to pay company Super-tax at all.

(B) A branch railway company having a subscribed capital of Rs. 1,00,00,000 earns Rs. 5,25,000 a year. Out of this revenue Government receive Rs. 12,500 as their share of surplus profits. The company will have to pay a Super-tax of Rs. 28,906 with the result that there will only be a sum of Rs. 4,83,594 available, out of which to pay a dividend to shareholders; this sum will provide a dividend at the rate of 4·8% per annum only and the company thus cannot fulfil the admitted intention of the Government of India Branch Line Terms, which were framed in order to secure a return of at least 5% per annum to investors in this class of security.

This member stated that they had drawn the attention of Government to this somewhat anomalous position

and had suggested that a fair way of dealing with the matter would be to assess branch railway companies for Super-tax on their profits earned in excess of a sum sufficient to pay a dividend at the rate of 5 per cent. per annum. But they had been informed that the suggestion had already received the consideration of Government and had been found to be impracticable.

Continuing, the member further pointed out that if Government could not be persuaded to alter the method by which the assessment of this tax was made, the following second point arose :—

Government had admitted that this Super-tax on companies' profits was imposed in place of the tax on the undistributed profits of companies, and consequently this Super-tax was a "Company" tax, pure and simple and was in no sense an "Individual" tax. It was therefore submitted that Super-tax, as hitherto assessed in the case of railway companies formed under Branch Line Terms, must be treated as a legitimate company charge and be deducted from such companies' net earnings before the rebate calculation or division of surplus profits with Government under the Branch Line Terms was made. If this were done, it would ensure that the rebate terms would enable a minimum dividend of 5 per cent. per annum to be paid to shareholders in branch railway companies as was the case before the imposition of this tax, and would do away with the position, which existed at the moment, that when a branch railway company did not earn by itself sufficient to pay a 5 per cent. dividend to its shareholders and had to claim the rebate from Government with a view to a 5 per cent. dividend being paid, this was not possible as the amount available for dividend *plus* rebate fell short of what was sufficient to pay 5 per cent. by the amount of the Super-tax. Consequently one of the main objects for which the Government of India Branch Line Terms were framed was defeated by the action of the Government of India themselves. The member had also put this further point before Government and had been informed that what they desired was contrary to the first principles of Government taxation and was impracticable.

In view of the fact that they had been unsuccessful in obtaining an assurance from Government that this obviously inequitable tax would be modified so far as branch railway companies were concerned, the member asked that an endeavour might be made to move the

Council of State, through the representative of the Chamber, to redress the grievance.

The Committee accordingly brought the matter to the notice of the Chamber's representative on the Council of State and asked him to consult the representative of the Bengal Chamber of Commerce with a view to take such action as they might both consider feasible and, if necessary, to discuss the question afresh with the Railway Board.

The Chamber's representative on the Council of State subsequently reported that he had represented the matter in the strongest possible manner to the Railway Board of the Government of India who, however, stated that they could take no action in the matter. The Finance Department, who had also been approached, had replied to the same effect, adding, however, that the question was solely one for the Railway Department to determine. The Committee accordingly informed the member who first brought the matter to their notice that they regretted that they are unable to proceed further in the matter at the present juncture; but that if the question was raised by the Bengal Chamber at the forthcoming Conference of Chambers, this Chamber's representatives at the Conference would be prepared to lend their whole-hearted support to any resolution in the foregoing behalf which might be moved by the Bengal Chamber. (Appendix G-3).

THE SUPER-TAX ACT.

(See Report 1920, Vol. I, page 64.)

The Associated Chambers of Commerce of India and Ceylon, in March 1921, forwarded to the Chamber copies of correspondence that had been submitted by the Burma Chamber of Commerce in connection with the question of double taxation under the Super-tax Act, 1920. The Associated Chambers asked for an expression of this Chamber's opinion as to whether the Association should take action and, if so, in what direction.

From the copies of correspondence submitted it appeared that the new Super-tax Act would operate with undue severity on companies with capital invested in subsidiary companies, amounting in fact to double and

even treble taxation of the same profits. The matter had been the subject of correspondence between Messrs. Steel Brothers Company, Limited, Rangoon, and the Government of Burma. The latter, in their reply to Messrs. Steel Brothers, stated that the Government of India, in dealing with Messrs. Steel Brothers' representation, had remarked that it was possibly prompted by certain provisions in the English law. They observed, however, that in England companies were at the moment subject to the Excess Profits Duties Act, and the absence of any such act in India placed companies in an altogether more favourable position in India than at home. This, it was contended, was also a result of the exemption limit at home for Super-tax purposes being only £500, while in India it was Rs. 50,000, The Government of India further observed that sub-section (3) of section 53 of the English Finance Act, 1920, in effect, abolished the separate exemption on the first portion of profits of a subsidiary company, the whole or major portion of whose ordinary capital was subscribed for by a parent company. Continuing, the Government of India noted that, apart from the above considerations, there were various other distinctions between the English and Indian laws. In India money paid as interest to debenture holders or mortgagees was not subject to Income tax. The English law also limited the amount payable as remuneration to directors, etc., concerned in the management and in other ways augmented the balance of profits liable to the tax. The Government of India further remarked that there were also general considerations for not acceding to Messrs. Steel Brothers' representation. Limited liability companies enjoyed the advantages of corporated capital and defined liability. Any subsidiary companies in which a parent company invested part of its capital also enjoyed those advantages separately and the Government of India considered, therefore, that it was not unreasonable that the subsidiary company as a separate entity enjoying these privileges should be taxed as such.

In these circumstances the Government of India intimated that they were not prepared to take up an amendment of the act at this stage. They pointed out, however, that it was open to persons interested in the subject to put forward a resolution on the subject in the Imperial Legislative Council where non-official members would in the future have a majority.

In replying to the Associated Chambers of Commerce, the Committee of this Chamber stated that they were of opinion that the question of the operation of the terms of the new act on companies with capital invested in subsidiary companies might form the subject of a representation from the Associated Chambers to the Government of India. The lines upon which such a representation might be drawn up were, the Committee considered, the provisions in the English law on the subject and, more especially, the practice observed by the revenue authorities at home in giving effect to the said provisions. (Appendix G-4).

PROPOSED AMENDMENT OF THE INCOME-TAX AND SUPER-TAX ACTS.

Towards the end of September 1921, the Government of India forwarded to the Chamber, for an expression of opinion thereon, a copy of a bill to consolidate and amend the law relating to Income-tax and Super-tax together with a tabular statement showing the differences between the provisions of the existing Acts and the provisions of the Bill.

From the Statement of Objects and Reasons attached to the Bill it appeared that the Bill, which was designed to take the place of the Indian Income-Tax Act VII of 1918 and the Indian Super-Tax Act XIX of 1920, was based on the report of a Committee appointed to make recommendations for the amendment of those Acts, more particularly with regard to the assessment of mercantile profits. The Bill dealt merely with the basis, the methods and the machinery of assessment. The rates at which Income-tax and Super-tax would be charged would be determined by the annual Finance Act. It was added that the Bill was a purely administrative measure, the provisions of which would be set in motion by the passing of the annual Finance Bill.

After carefully considering the provisions of the Bill in question the Committee of the Chamber informed the Government of India that they were of opinion that the Bill was a distinct improvement upon the existing Acts and, if passed, would go far to remove the difficulties which had been experienced in regard to the administration of the law relating to Income-tax and Super-tax.

The principal changes which will be introduced if the Bill is passed in its present form are briefly summarised hereunder.

Basis of Assessment—

(1) Under the existing Act tax at the rates fixed for any year was levied on the income of that year. A provisional assessment was first made on the income of the preceding year, and this assessment was subsequently adjusted and corrected when the income of the year in which the provisional assessment was made was ascertained. This system had given rise to numerous complaints since its introduction in 1918 and in 1919 the Chamber agreed with the Government of India's proposal to revert to the former practice whereby Income-tax was assessed on the basis of the ascertained profits of the previous year. The Bill, therefore, provided for the tax at the rates sanctioned for any year being assessed finally on the income of the preceding year and for the abolition of the adjustment system. Since, however, the assessments made in the current year were provisional assessments, Clause 68 of the Bill provided that all assessments made in the year 1921-22 should be adjusted.

(2) Difficulties had been experienced in regard to the assessment of business profits owing to a High Court ruling that the word "income" existing in section 3 of the present Income-tax Act meant income actually or constructively received, and the use of the word in this sense in section 3 restricted and limited any interpretation to be placed upon the following sections of the Act which specified the different classes of income liable to the tax. The provisions in clauses 3, 4 and 6 to 12 of the Bill had, accordingly, been re-drafted in order to make it clear that the tax was chargeable not necessarily on "income" calculated on actual receipts and expenditure, but on the "income, profits or gains" set out and defined in these clauses; while clause 13 made it clear that no uniform method of accounting was prescribed for all tax-payers, and that, subject to certain obvious restrictions, every tax-payer might, so far as was possible, adopt such form and system of accounting as was best suited for his purposes.

(3) In accordance with the specific recommendations upon the subject contained in the report of All-India Income-Tax Committee, Section 9 (2) (iv) of the present Act had been amended in the Bill so as to cover insurance of stocks, stores and office furniture.

(4) The method of calculating taxable income which was prescribed in sections 12 to 14-A of the present Act had given rise to various inequalities in assessment. Clauses 3 and 14 to 16 of the Bill, therefore, provided that the "total income" of an assessee should determine his liability to the tax as well as the rate at which the tax should be assessed on every portion of that income and also permitted the deduction on account of insurance premia in the case of all income from whatever source derived.

(5) Under the wording of section 14 of the existing Act it was the aggregate amount chargeable under each head that determined taxable income so that when a person had carried on a trade or profession and also had an income from house property, if he has actually incurred a loss in the trade, the figure adopted under that head in arriving at the aggregate amount of income chargeable to income-tax was nil and not a *minus* sum. In clause 25 of the Bill it was proposed to amend this provision so that a loss under one head of income might be charged against profits under another.

(6) Another difficulty complained of by commercial assessees was in connection with the distinction in the present Act between registered and unregistered firms. This distinction was therefore abolished in the Bill, under the provisions of which profits of partnerships as such would be assessed at the highest rate, it being left to the assessor in each case to decide whether a partnership existed or not from the papers or accounts produced by the assessee.

It was further proposed to abolish the super-tax on unregistered firms and super-tax would then be levied, subject to certain necessary provisos to meet the case of partners in a firm who were not resident in British India, on each individual partner on his total income.

(7) Difficulties had been experienced with regard to the distribution of the tax in cases where there had been a change in the proprietorship of a business or profession. In clause 27 it was proposed to remove these difficulties by providing that the liability for the tax based on the income of the preceding year attaches to the business or profession itself and that the new owners were liable for the tax even although they were not owners for the whole of the time during which the profits on which the assessment was made were earned. This would

apply whether the business or profession was owned by a single individual or by partners or by a company.

Machinery of Assessment—

(8) Hitherto the making of rules under the Acts, the interpretation of such rules and the general administration of the Acts had been left to local Governments. This had led to a diversity both in the provisions of the rules themselves and in the interpretation of those provisions, where similar, in different provinces, and clause 58 of the Bill therefore provided that all rules should be made by the Government of India or by an authority to which, under Clause 64, it might delegate all or any of its powers under the Bill.

(9) The Chamber had made frequent representations to Government with regard to the provisions of section 51 of the present Act under which a reference in a question of law might be made to the High Court only if the Chief Revenue Authority saw fit to do so. In Clause 66 of the Bill it was proposed that the Commissioner of Income-tax should no longer have power to withhold a reference on the grounds that the application was frivolous or the reference was unnecessary but should be required to state a case to the High Court on the application of an assessee. It was further intended that, in cases where a legitimate doubt arose as to whether the question in dispute was one of law or fact the High Court, and not the Commissioner, should determine under which category the question fell.

Relief from double income-tax—

(10) Clause 48 of the Bill contained a provision for relief from double income-tax, the general trend of which was forecasted by the Finance Member at an interview which the Committee had with him on the 30th September 1920. The section is quoted below for facility of reference :—

CHAPTER VII.

Relief in respect of United Kingdom income-tax.

48. (1) If any person who has paid Indian income-tax for any year on any part of his income proves to the satisfaction of the Assessor that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provisions of section 27 of the Finance Act, 1920, is less than the Indian rate of tax charged in respect of that part of his income, he shall be entitled to a refund

of a sum calculated on that part of his income at a rate equal to the difference between the Indian rate of tax and the rate at which he was entitled to and obtained relief under that section :

Provided that the rate at which the refund is to be given shall not exceed one-half of the Indian rate of tax.

(2) In sub-section (1)--

(*a*) the expression "Indian income-tax" means income-tax and super-tax charged in accordance with the provisions of this Act :

(*b*) the expression "Indian rate of tax" means the amount of the Indian income-tax divided by the income on which it was charged ;

(*c*) the expression "United Kingdom income-tax" means income-tax and super-tax chargable in accordance with the provisions of the Income-tax Acts."

(Appendix G-5)

RATIO OF MINIMUM SUBSCRIPTION TO AUTHORISED CAPITAL OF JOINT STOCK COMPANIES.

(See Report 1920, vol. I, page 62.)

The Government of Bombay in February 1921 forwarded to the Chamber for an expression of opinion a copy of a letter that they had received from the Government of India in regard to a proposal to fix a ratio of the minimum subscription to the authorised capital of a joint Stock Company. The Government of India had stated that the replies received from the Local Governments and commercial bodies on the question of imposing an *ad valorem* duty of one quarter per cent. on the nominal capital of all companies registered under the Indian Companies Act, 1913, indicated a considerable diversity of opinion. On the one hand it was considered that the proposed duty would not be sufficient to deter the flotation of unsound or bogus companies or even to check appreciably the inflation of nominal capital. On the other hand it was represented that it would discourage the growth of the investment habit which had not so far taken firm root in India and would hamper legitimate enterprise. These views, the Government of India considered, were to some extent mutually destructive, but since opinion as to the efficacy of the proposal was so divided the Government of India had decided not to proceed with the proposal. The Government of India stated, however, that they were impressed with the need for taking action, if this was

practically possible, to check the excessive inflation of nominal capital for "window dressing" purposes and a suggestion had been made that the law should be amended so as to provide that the minimum subscription on which the directors might proceed to allotment and the company commence business, should bear a reasonable proportion to the amount of the authorised capital.

The Government of India asked in particular for an expression of opinion on the following points:—

(1) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be subscribed before allotment is permitted?

(2) Should the Indian Companies Act require that a minimum percentage of the authorised capital should be paid up before allotment is permitted?

(3) If so, what should the minimum percentage be?

In reply the Committee stated that they were of opinion that legislation of the nature proposed was likely to present very great difficulties as so much depended on the nature of the business in course of flotation. They strongly recommended, however, that the Indian Companies Act should be so amended as to require that the minimum subscription on which the Directors of a joint stock company might proceed to allotment should be not less than 50 per cent. of the nominal or authorised capital. The Committee were further of opinion that the Act should provide that not less than a quarter of the subscribed capital should be paid up within a year after the flotation of the company. (Appendix G-6).

THE INDIAN FACTORIES ACT.

The Government of Bombay in May 1921 invited the views of this Chamber upon the provisions of a draft Bill further to amend the Indian Factories Act, 1911. From the Statement of Objects and Reasons attached to the Bill, it appeared that the existing Factories Act, which was passed in 1911, was based on the recommendations of the Factory Labour Commission of 1907-8. Ten years' experience of its working had disclosed a number of

defects some of which were given prominence in the Report of the Industrial Commission of 1918. The International Labour Organisation, which had been formed since that date, represented an endeavour, by concerted action in different countries, to improve the conditions of labour throughout the world. The International Labour Conference, at its first meeting held at Washington in 1919, adopted a number of draft conventions and recommendations which had already been submitted to the Indian Legislature.

The Bill under discussion embodied the provisions of the draft conventions and recommendations as far as it was possible to give effect to them in India, and in addition endeavoured to remedy a few other defects in the existing Act that had been pointed out by the Industrial Commission, the Indian Cotton Committee, and various official and non-official bodies and individuals.

The principal features of the Bill were :—

(1) The provision of further protection for children, by raising the maximum and minimum ages, reducing the hours in non-textile factories, providing for intervals of rest, and inserting additional safeguards in respect of certification.

(2) The limitation of adult hours in all classes of factories by daily and weekly maxima with lengthened intervals of rest and more stringent provisions for weekly holidays.

(3) A considerable extension in the definition of factories, and the enunciation of definite principles to regulate the grant of exemptions from the provisions of the Act.

The Committee in the first instance submitted the draft Bill to a Sub-Committee consisting of Messrs. T. W. Dowding, A. B. Morrison, T. G. Ralli, and Major G. C. Richardson, whose Report was adopted by the Committee and forwarded to the Bombay Government.

The following were the criticisms of the various provisions of the Bill :—

The Committee were of opinion that sections 7 and 8 of the existing Act should be further amended so as to make it obligatory on the certifying surgeon to attend at factories at certain periods for the purpose of examining children and granting certificates, instead of, as was the practice at present, children being compelled

to go to the office of the certifying surgeon which was, at any rate in Bombay, a great distance from the residences of some of the children.

The wording of the proposed new section 21 (1) (*a*), (*b*) and (2) was, in the opinion of the Committee, ambiguous and should be made more clear.

The Committee were opposed to the compulsory stoppage of factories on all Sundays and considered that the procedure laid down in section 22 of the existing Act for fixing the weekly holiday should not be altered.

The Committee were of opinion that the exemptions detailed under the new section 30 (1) (*a*) to (*e*) should be so amended as to include the working of overtime of an urgent nature in engineering works.

The Committee felt that the new section 46 would not be workable, in practice, particularly in textile factories, as it was the custom for the children of operatives to bring their parents' food to the mills, and it would be difficult, if not impossible, to keep such children out of the mill compound. Section 46 of the existing Act was, in the opinion of the Committee, a sufficient safeguard against the employment of underaged and uncertificated children.

The Report of the Joint Committee of the Council of State and Legislative Assembly on the Bill was presented to the latter body in September and the provisions of the Bill as amended by the Joint Committee were further examined by the Committee of the Chamber after a reference to the original Sub-Committee which had reported on the Bill in the first instance. Of the various amendments suggested by the Chamber in its letter to the Bombay Government the Committee considered that:—

(*a*) Although the proposed new sections 7 & 8 (Clauses 4 and 5 of the Bill) had not been amended in the manner suggested by the Chamber yet the omission was not a very serious matter as the Chamber's object was merely to facilitate medical inspection.

(*b*) The ambiguity complained of in regard to the proposed new section 21 (Clause 12 of the Bill) had been removed by the addition of another Sub-section (1) (a) II, under which it was also permissible, at the request of the employees, for the period of rest to be taken in two instalments.

(c) 'Section 22 of the existing Act (Clause 13 of the Bill), although not retained in its entirety as suggested by the Chamber, had been so amended as to meet the Chamber's point in an even more satisfactory manner.

(d) The Chamber's objection in regard to the proposed new section 30 (1) (a to c) had not been met although the question had apparently been carefully considered by the Joint Committee. As, however, the Committee considered that the working of overtime of an urgent nature in engineering works, e.g. repair work on steamers or in mills, should be included in the exceptions detailed in Section 30 (1) both as regards the hours of work, daily and weekly, as well as the rest periods, they decided to pursue the question further.

(e) The point raised in connection with the proposed amendment to Section 46 of the existing Act (Clause 28 of the Bill) had not been met by the Joint Committee but that as it had been taken up by Sir Vithaldas Thackersey and the Hon'ble Mr. Lalubhai Samaldas in their minutes of dissent it might be left to them to represent Bombay opinion in that connection, especially as the mills were more nearly affected by the proposed amendment.

In view of the foregoing considerations the Committee decided that the question of the inclusion in the exceptions detailed in Clause 17 (Clause 18 in the amended Bill) of the working of overtime of an urgent nature in engineering works was the only point in regard to which further action upon their part was required. The Committee accordingly invited the attention of the Bengal Chamber to their views in the above connection and stated that they were led to make the suggestion for the reasons that they regarded it as very essential that repair work in mills, or more particularly upon steamers, should be carried on continuously until the repairs were completed on account of the heavy loss which their owners would incur if the mills were stopped or the steamer unable to sail.

The Committee realized that the provisions of Clause 17 had been very carefully examined by the Joint Committee and that the point had been met to a slight extent by the introduction of a new Sub-Section (3) but only as far as the provisions of the Bill relating to periodical rests and weekly holidays were concerned. Repair work of the nature described was, it was true,

partly of an intermittent nature, *e g.* in the case of coolies employed on boats in Dry Dock, and the Committee's point might possibly be covered by Sub-Section (1) (*b*), but they stated that they would be grateful if the Committee of the Bengal Chamber would be good enough to favour them with the views of employers on that side of India on the question.

The Committee added that at first sight it would appear that an 11 hour working day was sufficient, but they were advised that the workpeople in engineering works were not likely to suffer in any way by the proposed change and indeed in many cases regarded money received for such work as part of their regular wages.

The Bengal Chamber subsequently replied to the effect that they had submitted the Committee's letter, together with a note by the Hon'ble Sir Alexander Murray, C. B E., to the Indian Jute Mills Association, the Indian Engineering Association, and the Indian Tea Association, for information and for any comments that those bodies might wish to offer. A copy of Sir Alexander Murray's, note was also sent for the Committee's information.

The Note read as follows:—

" *Under the existing Act of* 1911, Section 21 (1) provides for rest intervals and Section 22 (1) provides for weekly holidays; but under Sub-Section (2) (*c*) of Section 21 and Sub-section (2) of Section 22 it is provided that nothing in Sub-Section (1) of these sections shall apply to "work on urgent repairs executed in railway or tramway workshops or running sheds or in engineering works or ship repairing works."

Under the proposed Act of 1922, Section 21 provides for rest intervals and Section 22 provides for weekly holidays; and under Section 30 (3) it is provided that "nothing in section 21 or section 22 shall apply to work of urgent repairs executed in any factory in such circumstances as may be prescribed."

The New Act, therefore, provides for rules being framed to cover work on urgent repairs so far as rest intervals and holidays are concerned; but it contains no corresponding provision regarding the limit of hours of work.

Under the existing Act of 1911, there is no limitation on the hours of work of adult males except under section 28,

which provides that "no person shall be employed in any *textile factory* for more than 12 hours in any one day."

And under section 30 (1) *(c)* it is provided that "nothing in Section 28 or Section 29 shall apply to any work specified in Part A of Schedule 1," that is, "work of an urgent nature or such as in the interests of efficiency is commonly performed, while the main manufacturing process of the Factory is discontinued"

This same exemption of work specified in Part A of Schedule 1, *i. e.* work of an urgent nature etc., appears in the Act of 1911, Sub-section (2)*(d)* of section 21 *re* rest intervals, and Sub-section (3) *(f)* of section 22 *re* holidays, so that in the case of textile factories work of an urgent nature, etc., under the existing Act is exempted as regards rest intervals, holidays, and hours of work; whereas, in the case of other factories or workshops, such work is expressly exempted as regards rest intervals and holidays only, for the reason that the hours of work section (28) does not apply to any factories except textile ones.

Under the proposed Act of 1922, section 30 (1) *(a)* gives the Local Government power to exempt "any class of work in a factory in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the Factory" from the provisions of section 27 and 28, *i. e.* the 60 hour week and the 11 hour day. The wording of this exemption is taken from Article 6 of the Draft Convention limiting the hours of work in industrial undertakings in other countries to 8 in the day and 48 in the week. It is understood that the rules to be made by Government will cover work of the nature specified in Part A of Schedule I of the existing Act, in which event all factories and workshops will be effectively covered so far as work of an urgent nature, etc, in *their own* mechanic shops, smithies, foundries, boiler-houses, engine rooms, power houses, etc, is concerned, but only *in re* the 60 hour week and the 11 hour day. The new sub-section 3 of section 30 was inserted to cover work of urgent repairs *in re* rest intervals and holidays.

The proposed Act of 1922, as it now stands, appears to cover all work of an urgent nature etc, in connection with the running of factories and workshops whose own machinery and plant break down, but it does not appear wholly to cover work of an urgent nature requiring to to be done in engineering works or ship-repairing works

in order to get somebody else's machinery and plant or ships quickly repaired and set going again. Under Sub-Section 3 of Section 30 such works will be protected *in re* rest intervals and holidays but not where the limitation of working hours to an 11 hour day is concerned.

Article 3 of the Draft Convention above referred to provides that the limit of hours of work may be exceeded in case of accidents, etc., and section 31 of the proposed Act of 1922 provides for payment of overtime to persons employed for more than 60 hours in any one week.

In all the circumstances it looks as if an amendment should be proposed providing for the inclusion of section 27 and 28 along with sections 21 and 22 in sub-clause (3) of clause 30 of the Bill now before the Legislature."

The Committee accordingly, in December, addressed their representative in the Council of State, the Hon. Sir Arthur Froom, to the above effect, and stated that they would be glad if, in consultation with the Bengal Chamber's representatative in the Council, he would be good enough to arrange for an amendment of the nature suggested by Sir Alexander Murray to be moved in Council.

The Bill, as amended by the Legislative Assembly, was passed in the Council of State in January 1922 and in advising the Committee to that effect the Hon'ble Sir Arthur Froom stated that Government had accepted the suggestion that Sections 27 and 28 should be included along with Sections 21 and 22 in Section 30 Sub-Section (3) of the New Act thereby providing for work upon urgent repairs being exempted, under such circumstances and subject to such conditions as may be prescribed, from the 60 hour week and the 11 hour day as well as from rest periods and holidays.

The Chamber's representative added that the Chamber's point in connection with the retention in the new Act of Section 46 of the existing Act had also been met as Government, having been defeated upon an amendment moved by Sir Vithaldas Thackersey in that connection, had agreed to the deletion of the proposed new section 46 (Clause 28 of the Bill) and the retention of Section 46 of the existing Act. Sir Arthur Froom added that Sir Vithaldas Thackersey had also moved other amendments with a view to obtain a proper

definition of the "precincts" and "Court precincts" of a factory on the lines of the English Act but had been unable to carry his point. An amendment to delete Clause 2 (a) of the Bill, which raised the age limit for children from 14 to 15 years, had also been moved by the same member but had been negatived.

A copy of the Bill as finally passed, which will come into force on 1st July 1922, together with the correspondence referred to in the foregoing summary, will be found in Appendix **H-1.**

INSTITUTION OF A LABOUR OFFICE IN BOMBAY.

The Government of Bombay in April 1921 issued a Press Communiqué in regard to the Labour Office that had been established by Government, detailing the reasons why such an office was found necessary and explaining the general scope of its work.

The immediate functions of the office were briefly grouped under four main heads as under :—

(1) *Statistics.*—To obtain full and accurate information with regard to the conditions under which labour works, *e.g.*, wages, hours of labour, retail prices, rents, and generally any facts which would throw light on the economic and social condition of the workers. Statistics of strikes also fell into this group and would be so analysed as to bring out the real causes of unrest. Information as to any trade unions now existing would also be obtained and reports setting forth the facts obtained as to wages, etc., would be prepared and published.

(2) *Intelligence.*—Closely allied but distinct in character was day-to-day information as to all labour movements and disputes. Information would be obtained from all available sources, and it was hoped that in the case of disputes, for instance, both the employers and the leaders of the workpeople concerned would furnish exact details. The newspapers, both English and the Vernacular, would be read, and extracts bearing on all labour questions would be made and classified. The Intelligence Officer would also keep in touch with all those private institutions and persons who published from time to time information bearing on the condition of the people of India.

Another kind of intelligence was contained in the numerous reports issued by the Labour Departments of other countries, and it would be the duty of the new office to form a Library of these and other books dealing with economic questions affecting the general position of Labour throughout the world. A collection of labour laws would also be made.

(3) As experience and knowledge were gained and the activities of the Labour Office developed, it was anticipated that it would be of the greatest utility to Government in the practical measures which it would find it expedient or desirable to undertake with a view to promote the settlement of industrial disputes when they arose.

(4) *Legislation and other measures.*—To advise the Government from time to time as regards necessary new legislation, or the amendment of old laws. In this connection the facilities afforded by the Department for obtaining full and accurate information on social, economic, and labour matters in this and other countries would be of the greatest assistance to private members or Government departments whose duty it was to initiate legislation on social or industrial subjects.

PROPOSED LEGISLATION FOR THE PREVENTION AND EARLY SETTLEMENT OF LABOUR DISPUTES.

In May 1921 the Committee were asked by the Director, Labour Office, to favour him with their views as to whether legislation could usefully be attempted, and machinery devised, to prevent and settle industrial disputes. In his reference to the Chamber the Director stated that permissive legislation of the above nature was in force in the United Kingdom in the shape of the Conciliation Act, 1896. The Act in question was passed "to make better provision for the prevention and settlement of trade disputes," and provided, *inter alia*, that where a difference existed, or was apprehended, between an employer and the workmen the Board of Trade might :—

(1) enquire into the cause of the difference ;

(2) take steps to enable the parties to the difference to meet together ;

(3) appoint a person or persons to act as Conciliator or as a Board of Conciliation ; and,

(4) on the application of both parties to the dispute, appoint an arbitrator.

The Director added that the English Industrial Courts Act (1919) also provided for the institution of Industrial Courts and for courts of enquiry, while under the Canadian "Industrial Disputes Investigation Act, 1907," in the event of a dispute arising in the mining industry or in the public utility services, application might be made either by the employers or the employees for the appointment of a Board of Conciliation and Investigation. Until the Board so constituted had concluded its enquiry and issued its report, a strike or lock-out was illegal. The "Industrial Disputes Prevention Act" passed in the Transvaal in 1909 was similar in substance but covered many other trades and also extended the period during which a strike or lock-out was illegal for a month after the issue of the Board's report.

The Director explained that apart from the fact that one of the functions of the Labour Office was to advise Government as to the desirability or expediency of any practical measures which it might have under consideration with a view to promote the settlement of industrial disputes in the Bombay Presidency the question formed the subject of a resolution to be moved during the ensuing session of the Legislative Council in the following terms :—

"This Council recommends to the Governor in Council to take early steps to bring into existence, in consultation with the existing organizations of the working classes and employers, suitable machinery for the prevention and early settlement of labour disputes."

The Director also referred briefly to certain other suggestions which had been advanced in the same regard and stated that he would be glad to receive the considered opinion of the Committee upon the various points raised in his letter. In the first instance, however, the proposals were further examined at an informal meeting between the Committee and the Director who explained in further detail the various points in question, and, in particular, the position in other parts of the Empire.

The question whether all-India legislation on the lines of the English "Industrial Courts Act, 1919" would

be of any value, and should be undertaken, was considered by the Committee in 1920 (v. Report for that year, pp. 77-79), who associated themselves with the views expressed by the Committee of the Bengal Chamber in the very able and comprehensive review of the situation in that connection which that body had submitted to the Bengal Government.

In their reply to the Director the Committee stated that it appeared to them that legislation within the British Empire fell under two heads, viz :—

(a) legislation under which strikes in public utility services are declared illegal pending the report of a Board of Conciliation and Investigation.

(b) legislation under which a permanent body is established which is always available for arbitration in any dispute. With regard to (a) the Committee understood that, although legislation had been attempted on those lines in several of the Dominions, it had always been in the nature of a dead letter for the reason that, except in a very advanced state of Socialism, labour could not be forced to work under distasteful conditions. The Committee were accordingly of opinion that the advantages of legislation on those lines were very doubtful.

The Committee, however, understood that the procedure indicated in (b) was purely "permissive" legislation and that the position in that connection had some analogies to that of the Public Trustee. Just as an individual had the option of recourse to the Public Trustee, whose duties and status were prescribed by Act of Parliament, instead of to trustees of his own choice, so was there an official Board of Conciliation empowered to settle disputes in place of selected arbitrators.

While, however, the Committee considered that the success of any legislation of the latter nature depended solely upon the personality of the man appointed (as, for instance, the success of the English Boards was due in no small measure to the personality of Lord Askwith) and that any unsuitable man would not gain the confidence of the public that was so essential for the work, they were of opinion that the introduction of permissive legislation and the appointment of a permanent board could do no harm whatever. Moreover the institution of a permanent board would obviate the delay

in finding an arbitrator properly qualified by his knowledge of labour and the relevant factors, such as the cost of living, and accordingly might well be expected to avert or shorten many disputes.

For the reasons advanced in the foregoing paragraphs the Committee expressed themselves as strongly in favour of the introduction of "permissive" legislation subject to the proviso that the cost of the establishment so created would be met from the existing allotment of funds to the Labour Office and would not therefore necessitate additional public expenditure.

The resolution referred to by the Director in his letter was moved by Mr. Kanji Dwarkadas in the Bombay Legislative Council on the 30th July 1921 but was withdrawn in favour of the following amendment, moved by Mr. J. B. Petit, the representative of the Bombay Millowners' Association, which was subsequently adopted by the Council :—

"That this Council recommends to the Governor in Council to appoint a Committee to consider and report upon the practicability or otherwise of creating suitable machinery for the prevention and early settlement of labour disputes."

During the course of the debate the Chamber's representative supported the resolution and the official report of his speech, which followed closely the lines of the Chamber's reply to the Director of the Labour Office, will be found in the Appendices.

The local Government subsequently announced the constitution of the Committee which they had appointed in pursuance of the terms of the resolution. The Committee, known as the Industrial Disputes Committee, upon which the Chamber was represented by Mr. H. P. W. Macnaghten, M. L. C., Chairman of the Chamber, was presided over by Sir Stanley Reed, K. B. E., Kt., and proceeded to take evidence from all sections of the community. The report of the Committee will be presented during the course of the ensuing (February) Session of the Legislative Council.

As the discussion with the Director of the Labour Office was of an informal nature the correspondence has been omitted from the Appendices but copies of the Acts referred to in the foregoing summary will be found in Appendix. **H-2.**

INTERNATIONAL LABOUR CONFERENCE WASHINGTON.

DRAFT CONVENTIONS AND RECOMMENDATIONS CONCERNING UNEMPLOYMENT.

The Government of Bombay towards the end of October 1921 addressed the Committee of the Chamber regarding the Draft Conventions and Recommendations of the International Labour Conference, Washington, relating to the establishment of public employment agencies and requested to be favoured through the Director, Labour Office, with the opinion of the Chamber on the suggestions made in the Government of India's letter to the Bombay Government, the substance of which is given below.

In the introductory paragraph, the Government of India invited attention to their previous letter of May 1920 on the subject of the Draft Convention and Recommendation concerning unemployment adopted at the meeting of the International Labour Conference at Washington. They pointed out that the Government of India had already ratified that Draft Convention.

With regard to the subject of public employment agencies, they stated that Article 2 of the Convention concerning unemployment required every member of the Conference ratifying the Convention to establish a system of free public employment agencies under the control of a central authority. In their Despatch No. 16 (Industries) of the 25th November 1920 to the Secretary of State, the Government of India had said that the creation of free public employment agencies had hitherto been thought unnecessary, since the demand for industrial labour had hitherto exceeded the supply. It was stated, however, that in a few congested areas, where wages remained relatively low owing to the outside demand for industrial labour failing to reach these areas, the institution of unemployment agencies might facilitate migration to areas where the demand for labour was never fully met. Opinions and suggestions from the Bombay Government on this subject were invited.

Continuing, the Government of India stated that in the same Despatch to the Secretary of State (No. 16 (Industries), dated the 25th November 1920) they had pointed out that the Indian system of famine organization dealt effectively with unemployment. The Government of India, however, thought that it might be an advantage, if, during the early stages of scarcity and

famine, when the migration of labour began and measures, such as the distribution of *takavi*, were initiated, steps were taken to inform the inhabitants of localities affected of any suitable employment available. It was understood that, in areas such as the Deccan, people who might be willing to migrate had some difficulty in obtaining reliable information regarding the more distant places where employment was available or the type of work that was offered. It was possible that if such villagers were given early information on such points as the places where work was obtainable, the accommodation provided, the type of work, the rates of wages, and whether there was work for women and children and for bullock carts, they would in many cases be able to look after themselves. Such information might be distributed through revenue or other officers ; in some cases perhaps a public employment agency might be started with advantage. The Government of India, however,, desired to have the views of the Bombay Government on the point.

As stated above, the Government of India had expressed the view that employment agencies might be useful in congested areas. They then proceeded to draw attention to the advisability of creating such agencies in certain areas, for example, the eastern districts of the United Provinces and the districts of North Bihar. In districts of that type, where the supply of labour for local purposes was believed to be permanently larger than the demand, the Government of India thought that considerable benefit might follow from the establishment of agencies which would facilitate the migration of surplus labour to industrial areas where there was usually a shortage.

The Government of India further pointed out that Article 2 of the Convention concerning unemployment also required that committees, which should include representatives of employers and of workers, should be appointed to advise on matters concerning the administration of employment agencies. In the Government of India Despatch above referred to, it had been stated that the Government of India had no objection to associating with those agencies, when created, advisory bodies of the nature in question. They thought that there would be no serious difficulty in securing representatives of employers for service on such bodies. They recognised, however, that it might not be easy to

nominate suitable representatives of labour in all cases, but they hoped that that difficulty would be gradually overcome. The Government of India said they would be glad to have the opinions and suggestions of the Bombay Government on this point also.

Attention was invited to Article 1 of the Recommendation also adopted at the Washington Conference, according to which each member of the International Labour Organisation had to take measures to prohibit the establishment of employment agencies which charged fees or which carried on their business for profit. The replies of local Governments to a representation which had been made to them by the Government of India on the subject indicated that employment agencies of this character were practically unknown in India. A case, however, had recently been brought to the notice of the Government of India which seemed to show that agencies of that kind, and some possibly fraudulent in character, might spring up in future. An emigration agency in Bombay had recently advertised throughout the Punjab that employment could be obtained through it in France on pay of approximately Rs. 15 a day. A large number of applications were received, and, on an assurance that remunerative posts had been secured for the applicants, nearly two hundred emigrants were induced to pay sums varying from Rs. 500 to Rs. 600 to cover the cost of their passages, passports, etc. From time to time these men were despatched from Bombay to the Riviera, where they discovered that the promises of employment were entirely without foundation. They drifted to Marseilles, where they reported themselves to the British Consul General as completely destitute. They were ultimately repatriated at the public expense. It was estimated that this emigration agency made a profit of from Rs 200 to Rs. 250 on each emigrant.

The Government of India surmised that similar agencies might have been started in other parts of India and they sugggested that the advisability of prohibiting them or of permitting them to operate only under Government license might be carefully considered by the Bombay Government.

The question of the desirability of establishing public employment agencies in accordance with Article 2 of the Draft Convention received the careful consideration of the Committee. The position, as the Committee understood it, was that the Government of India, having ratified

the Convention referred to above, desired to examine the various possible means by which they might give effect to the terms of the Convention and, more particularly, to the provisions of two Resolutions adopted by the Indian Legislative Assembly and the Council of State, respectively, in the same connection.

For facility of reference the relevant section, the wording which is the same in each case, of the above-mentioned Resolutions is quoted below :—

"This Assembly (Council) recommends to the Governor-General in Council :—

. . . . . .

(b) That he should, after such investigation regarding unemployment in India as he may think fit, take steps to create regular public employment agencies in so far as the same may be necessary to facilitate the migration of labour ;

. . . . . .

In replying to the Bombay Government on the subject the Committee assumed that the position was as above described, i. e, the Government of India were already committed to the principle and that the issue before them was one of ways and means only.

They stated that they were distinctly averse to the expenditure which would be involved by any wide-spread distribution of employment bureaux throughout the country. They felt it was unnecessary to remind Government that the population of the country was almost entirely agricultural rather than industrial, but they were of opinion that the shortage of labour was so acute in the industrial and mining centres that whenever there was any congestion in agricultural districts emigration became simple and automatic with the help of recruiting agencies which established themselves at once wherever labour was plentiful. It seemed to them to be quite unnecessary to establish labour bureaux in agricultural districts to assist this natural movement.

There were, however, occasional times in industries, and especially in mining industries, when owing to the state of the market it was necessary to discharge labourers through no fault of their own and when whole districts were in consequence thrown out of employment. The Committee believed that even in such circumstances

labour was generally able to gravitate to more prosperous centres of its own initiative, but it would no doubt be helpful to provide emergency labour bureaux where such necessities arose.

The Committee further stated that they would welcome the establishment of labour bureaux in such towns and centres as provided scope for a large number of specialised trades. In Bombay for instance, while there was no difficulty whatever in finding employment in the cotton mills for unskilled labour in bulk, there was probably plenty of room for an establishment to control the supply of, and the demand for, individual workmen from mechanics and fitters down to watchmen and durwans. Some organisations were already working in this direction chiefly in order to find employment for ex-sepoys and an extension of such activities would probably be most useful. (Appendix **H-3**).

WORKMEN'S COMPENSATION.

PROPOSED LEGISLATION.

The Government of Bombay, in October 1921, asked for the views of this Chamber in connection with a letter that had been addressed by the Government of India to all local Governments and Administrations on the question of workmen's compensation and the desirability of introducing legislation in India upon the general lines of the English Employers' Liability Act of 1880 and the Workmen's Compensation Act of 1906.

As the matter was one of considerable interest to the majority of the members of the Chamber, the Committee referred the whole question to a Special Sub-Committee consisting of :—

Mr. H. P. W. Macnaghten, M.L.C. (Chairman) ; The Hon'ble Sir Arthur Froom, Kt.; Lieutenant Colonel G. C. Richardson, D.S.O., M.C.; Mr. F. C. Annesley; Mr. T. W. Dowding and Mr. C. A. Hawes, V. D.

The main points in connection with the proposed legislation upon which the views of the Chamber were requested were summarised by the Government of India in the form of a questionnaire and, in replying to the Government of Bombay, the Committee, for purposes of convenience, followed closely the lines of the

questionnaire and dealt with the general principles underlying the proposed legislation only as they appeared to be appropriate to the several questions. For facility of reference the questionnaire is re-produced below, together with a summary of the Committee's reply to each question :

Q.—(1) Is it desirable to affirm in general terms the principle of employers' liability ?

Ans.—(1) Yes.

Q.—(2) If so, should the necessary legislation follow the English Employers' Liability Act of 1880 and the Workmen's Compensation Act of 1906 ?

Ans.—(2) The Committee were of opinion that it was only possible to follow the principles of the English Acts after very careful consideration of Indian conditions.

Q.—(3) Should there be provision for compensatory benefits and should this be limited to industrial workers ?

Q.—(4) What provisions should regulate the inclusion of workers in :—

(*a*) Factories.
(*b*) Mines.
(*c*) Railways.
(*d*) Ships.
(*e*) Docks ?

Q.—(5) Is the principle of limitation to manual workers as a general rule approved ?

Q.—(6) Should the compensatory provisions cover :—

(*a*) Building trades.
(*b*) Telegraph and Telephone Services ?

Ans.—(3, 4, 5, & 6). The Committee considered that provision for compensatory benefits should be limited to manual labourers in the industrial works specified in questions 4 and 6.

They did not feel competent to express any opinion on the special provisions suitable to different classes of labourers.

The Committee, however, drew the attention of Government to the common practice in many large

works of employing labour supplied by a contractor for a special task, often in return for the payment of a lump sum, and stated that special provision appeared to be necessary to deal with this practice which was little, if at all, prevalent in the larger English workshops.

Q.—(7) What further classes should be included: are there any dangerous or unhealthy trades for which provision should be specially made?

Ans.—(7) Special provision should be made for dangerous and unhealthy trades, but the Committee were not in possession of any information on this subject.

Q.—(8) What should be the necessary circumstances antecedent to the injury to bring it within the scope of the Act?

Ans.—(8) Compensation should only be allowed in cases where the employee had come under the orders of his employer, however such a position might be defined, and exceptions should be made in the case of employees injured through their own wilful misconduct, neglect of orders or subjection to drink or drugs.

Q.—(9) What exceptions should be made in this connection?

Ans.—(9) In connection with this question the Committee suggested that the utmost care should be taken in drafting the Act to define the issues. The interpretation of the English Act depended already on an enormous bulk of case law, as all important judgments had been carried up to the House of Lords, and the Committee, in their desire to check litigation, were anxious that the Indian Act should, as far as possible, define and follow the principles laid down in the leading cases on the subject in England.

Q.—(10) For what injuries should compensation be provided?

Ans.—(10) Injuries involving medical attention, and the stoppage of full pay for more than a week.

It appeared to the Committee to be desirable to define the issue as the stoppage of full pay rather than as absence from work, because it was, in fact, the practice of most employers to continue to give full pay in the case of most minor injuries, both while the workers were

receiving medical attendance, and also on their return to work. In India it was impossible to trace the movements of a labourer who might elect to take up similar work elsewhere, and the Committee considered that the employer's offer of full pay for the period laid down in Schedule II (reprinted below) should be a good defence against any claim for compensation for minor injuries.

The Committee further added that they had grave doubts as to the possibility of including, under the head of injuries, the result of diseases, such as Hernia, as was apparently contemplated in Para 10. (See marginal note.) They were aware that, in certain circumstances, such injuries had been held to be within the law in England; but in this country, where weaknesses both of the abdominal wall and the spleen were almost universal, it appeared advisable in the interests of both employer and employee that injuries of such a nature should be definitely excluded from the Act. To attempt to guard against them involved frequent medical examinations which were most offensive to the labourer and for which a large medical staff was necessary.

10. The Act should apply in the case of fatal injuries, and all injuries that are not trivial. The definition of these might follow the definition of grievous hurt in the Indian Penal Code. This would have to be supplemented by the inclusion of diseases and injuries which involve no definite period of complete incapacity but which result in permanent partial disablement (e.g., Hernia).

Q.—(11) How should the cost of compensation be met?

Ans.—(11) The Committee could see no alternative, at the moment to the suggestion that the cost of compensation should be borne by the employer, subject to his right of insuring the risk.

Q.—(12) What type of scales should be adopted for compensation?

Ans.—(12) Payment at half pay for a specified time or full pay, where this did not exceed Rs. 20 per mensem.

Q.—(13) Should the award of lump sums be avoided?

Ans.—(13) Wherever possible; at the same time the Committee drew the attention of Government to the very great difficulty of making monthly payments, particularly to dependents after death,

a difficulty which was intensified, in the case of many castes, by unwillingness to name a next-of-kin. Provision should be made in the Act to protect the employer against any duplication of claims.

Q.—(14) Are the scales suggested suitable?

Ans.—(14) The Committee were of opinion that the scale suggested (see Schedule II below) was generally suitable, but the award for minor injuries (fingers &c.,) which did not in any way incapacitate the worker appeared to be altogether too high.

Q.—(15) Is the principle of special scales for minors approved?

Ans.—(15) Yes, if by minors was meant children under 15; otherwise the question appeared to be answered by the reply to question 12.

Q.—(16) Should refusal to receive medical attention debar an employee from claiming compensation?

Ans.—(16) Yes.

Q.—(17) How should the Act be administered?

Ans.—(17) The appointment of tribunals would seem to be infinitely preferable to the decision of the case by the Civil Courts. At the same time every effort should be made to draft the Act in such a way, as suggested in the reply to question 9, as to make every case, as far as possible, a question of fact and not of law.

Q.—(18) Should special penalties be provided for deliberate evasion of the Act?

Ans.—(18) Yes, but only in very clear cases. It was not clear to the Committee from the Government of India's letter as to how evasion was to be proved. Paragraph 21 of the letter suggested that a charge of evasion arose "where compensation is manifestly due, and where the employer declines to pay until a case is brought into Court." In view of the very different opinions that had been held by the highest legal authorities in England, it appeared to the Committee that it was impossible to define the point at which compensation was manifestly due, and the Committee preferred to see such cases met by provision for the award of costs on an unusually high basis rather than by rendering the employer liable to penalties on the ground of evasion.

SCHEDULE I.

"Proposed percentage of wages as determined by surviving dependents to be paid for a period of 5 years after death.

Dependents.		Percentage.
Widow		30
Widow and 1 child		40
Widow and 2 children		45
Widow and 3 or more children		50
Children of widow or widower killed	1 child	15
	2 children	25
	More than 2 children	30
Parents, each		10

Provided that payment to parents shall not be greater than the difference between payments to other dependents and 50 per cent. of wages."

SCHEDULE II.

"Periods for which the payment of half wages for certain specified injuries is proposed.

Specified injury.	Period of payment.
Loss of—	Months.
Arm above elbow	48
Arm below elbow	42
Thumb	12
Phalanx of thumb	9
Index finger	9
2 phalanxes of Index finger	7
1 phalanx of Index finger	5
Other fingers	4
2 phalanxes of other fingers	3
Leg above knee	42
Leg below knee	36
All toes	12
Great toe	4
Sight of one eye	24
Hearing of one ear	12
Hearing of both ears	36"

(Appendix H-4.)

REGISTRATION AND PROTECTION OF TRADE UNIONS IN INDIA.

The Committee were invited by the Bombay Government in October 1921 to express their views at an early date upon the desirability and expediency of introducing legislation, upon the general lines of the English Acts in the same connection, in regard to the registration and protection of trade unions in India.

On the 1st March 1921, Mr. N. M. Joshi, M. L. A. moved in the Legislative Assembly a resolution upon the above subject which was subsequently amended to read as follows:—

"The Assembly recommends to the Governor-General in Council that he should take steps to introduce, as soon as practicable, in the Indian Legislature, such legislation as may be necessary for the registration of trade unions and for the protection of trade unions."

The resolution, in its latter form, was accepted by the Hon'ble Sir Thomas Holland on behalf of the Government of India and subsequently adopted by the Assembly without a division.

In the course of a long letter to all local Governments and Administrations in the above connection, which formed the subject of the above reference from the Bombay Government, the Government of India invited the views of all Associations interested in the social and industrial organization of the country upon certain tentative conclusions at which they had arrived with regard to the proposed legislation and, in particular, to four important divisions into which the subject appeared naturally to fall, namely:—

(*a*) The definition of a Trade Union.
(*b*) Trade Union Funds.
(*c*) Registration.
(*d*) Liabilities of Trade Unions.
(*e*) Picketing.

As the Committee considered that the several proposals in which an attempt was being made to introduce industrial legislation of a far-reaching nature, and entirely novel in its character, should be considered in the first instance by a Special Committee representative of the most important interests directly concerned, they decided to refer the whole question to a Sub-Committee consisting

of Mr. H. P. W. Macnaghten, M. L. C. (Chairman); the Hon'ble Sir Arthur Froom, Kt.; Mr. F. C. Annesley; Mr. T. W. Dowding; and Lieut. Colonel G. C. Richardson, D.S.O., M.C.

As a result of the above Sub-Committee's deliberations a reply on the following lines was sent to the Government of Bombay.

The Committee at the outset stated that they were in entire agreement with the general principle that, in the interests of employees and employers alike, every facility should be offered for the development of organised labour in this country along healthy lines and in the right direction.

The principle itself admitted of no argument and the Committee welcomed the Government of India's acceptance of the resolution which formed the subject of their letter as showing that Government were prepared to go even further and suggest ways and means by which so desirable an aim might be attained.

The Committee thanked the Government of India for their minute setting forth with great care and discrimination the existing position of the laws regarding trade unions in England, and they observed that it was apparently proposed to institute legislation on very similiar lines in India. They, however, pointed out that the legislation in England had been gradually developed as the result of over a century of Trade Unionism in one form or another, and that while the Committee were most anxious to see the development of Trade Unionism in this country encouraged on healthy lines, they did not consider that the problem could be solved by merely copying the latest legislation of England. The Committee, therefore, submitted that the problem should be approached from the entirely different standpoint of Indian conditions and that legislation should aim at the gradual development of India rather than at an attempt to bring India at once into line with Europe.

The Committee asserted that, in the first instance, legislation for the registration and protection of trade unions presupposed the existence of such unions upon a scale sufficient to justify their recognition and, secondly, the existence amongst the workpeople of a desire to associate together in organisations working for a common end. The Government of India maintained that both the

conditions in question obtained in India but the experience of the Committee was very different and it was derived from actual contact with the workpeople themselves. A specific example of the lack of interest displayed by the workpeople in the so-called unions was provided by the fact that the Bombay Central Labour Federation, the largest trade union organisation in this Presidency, had asked the local millowners to allow the union officials to carry on their activities inside the mill compounds themselves as the Federation found it often impossible to get the operatives to sign even their membership forms outside the factory gates.

A further and important factor, of which no mention was made in the letter under reference, was the migratory nature of labour in this country and the fact that the operatives in its two largest industries combined industrial labour with agriculture to an extent unknown in Western countries. The effect of such a practice upon the formation of unions in either the Mill industry of Bombay or the collieries of Bengal could easily be foreseen.

The Committee believed that whereas in Europe the growth of Trade Unionism had been the result of spontaneous effort among the workmen themselves, as was evidenced by the fact that their representatives had, almost without exception, passed through the ranks of the working classes, there was as yet no tendency in that direction in this country, where the entire management of the trade unions rested in the hands of a few professional men. The Committee did not wish to exaggerate the importance of this point because they fully realised that, until education spread much more widely, the labouring classes were fully entitled to call in help from outside to enable them to express their views; but they submitted that, in the present stage of development of Trade Unionism, one of the primary objects of legislation should be to ensure that the management of a union was really representative of the views of the workers. The Committee, therefore, suggested, for the careful consideration of the Government of India, that legislation should include provisions on the following lines:—

(1) That election to the managing body of a registered union should be by ballot of all the working members and that statutory provision should be

made for a majority of that body to consist of past or present working members of that union.

(2) That employers should be entitled to insist on interviewing the whole of such managing body when collective bargaining was in progress.

The Committee next desired to point out that, under the scheme as proposed, there was little inducement for any trade union to register unless it was the intention of Government to offer in return certain immunities from legal obligations and increased facilities for picketing, and they were of opinion that temporarily, at any rate, it was most undesirable that any encouragement should be shown to activities of that kind.

The position of trade unions in Europe and America was very different. They had there very large funds collected for entirely legitimate purposes, and it was of vital importance to their members that their unions should be registered in connection with the administration of those funds. In India, on the other hand, the unions had, as far as the Committee understood, little, if any, money collected for co-operative purposes and the compulsory audit, which they considered an absolute essential to legislation, so far from being an attraction to the members of the union, would almost certainly prove merely wearisome to the management.

Unless, therefore, Government were prepared to make most undesirable concessions in the way of legal immunity, the Committee were of opinion that recourse would seldom be had to registration unless it was made compulsory. How far this was practicable the Committee could not say; for, whether a union was registered or not, no power could prevent a body of men from representing their grievances to their employers through any channel that they might choose. It appeared to the Committee, however, that, if any legislation was to be carried through on the lines suggested, the following clauses should be made a prominent part of the Act:—

(1) That registration should be compulsory and not optional as at present suggested.

(2) That statutory provision should be made for the audit and inspection of the funds of the union by responsible Government officials at regular periods and, in that connection, that the specific provisions set forth in paragraphs 16 and 17 of the Govern-

ment of India's letter should be incorporated in the Act.

(3) That the aim and objects of trade unions should be specifically enumerated in the Act upon the lines of paragraph 7 with the exception that the right to utilise the funds of the union for political purposes should be omitted for the time being in view of the difference between the conditions obtaining in India and elsewhere in that respect.

In conclusion, the Committee reiterated their view that the special conditions in India required the special and earnest consideration of Government, and that it was of the greatest importance that legislation should be based on its own merits, and as a result of the closest investigation of India's own problems, and that it should not follow the more simple method of copying the English Acts. (Appendix H-5)

STORES PURCHASE COMMITTEE.

(See Report 1920 Vol. I, p. 210).

At the request of the Committee of the Chamber, the Government of Bombay forwarded to the Committee copies of letters which they had received from the Government of India containing the proposals of that Government on the Report of the Stores Purchase Committee. The Government of Bombay enquired as to whether the Committee of the Chamber had any views to offer with reference to those proposals.

The Committee carefully considered the views of the Government of India on the various recommendations contained in the Majority and Minority Reports of the Stores Purchase Committee and informed the Government of Bombay that, while they regretted that Government were inclined provisionally to adopt the recommendations of the Minority Report in preference to the measures advocated in the Majority Report, they had no objections to raise so far as the general question of principle was concerned.

With regard, however, to the draft of the revised rules for the purchase of stores, a copy of which accompanied the letter from the Government of Bombay, the Committee stated that they were strongly opposed to the

proposal to make the conditions relating to manufacture from imported material less favourable to the Indian manufacturer than in the case of stores available for purchase under Rule 1 (Articles manufactured in India from Indian material) and Rule 3 (Articles which are not manufactured in India). In this connection the Committee were unable to accept the Government of India's contention that the necessity of the differentiation was of some importance and they saw no reason why Rule 2 (*b*) should not read "That the price should not compare unfavourably with that at which articles of similar quality can be obtained through the Stores Department, London," as in the case of Rules 1 and 3.

In urging the amendment of the proposed draft rules on the foregoing lines, the Committee had particularly in mind the position of engineering firms in India which might not be able to compete in every case with similar firms at home but which, having the raw material in stock, might be in a position to offer better delivery, a factor of economy which, in the opinion of the Committee, was worthy of every consideration and indeed recognised as such by the Government of India in their note on the provisions of Rule 1. An amendment of Rule 2 (*b*) on the lines suggested would merely secure to the purchaser the advantage of being able to take such a factor into account in all cases instead of to the limited degree proposed by Government.

In reply to an enquiry made by the Committee towards the end of the year as to whether the revised rules had been published for general information and also as to whether the suggestions made by the Government of India had been adopted in regard to immediate action being taken in respect of certain recommendations contained in the report of the Stores Purchase Committee, the Government of India stated that the revised rules had not at the moment been brought into effect. The draft of the rules as well as the other matters dealt with in the Report of the Stores Purchase Committee would, it was stated, be further considered by them on receipt of all the replies to their letter referred to above. In the meantime they had taken the preliminary steps towards the actual constitution of the Indian Stores Department by appointing the Chief Controller of Stores and the Director of Purchases and Intelligence. Government added that they had also made temporary arrangements for filling the post of Chief Inspector, and had arranged for the conduct by the

Chief Controller of Stores of the business connected with the purchase of textiles for the Army. The Chief Controller, who assumed charge of his duties on the 1st January 1922, would, it was stated, proceed as soon as possible to frame a scheme for the organization of the new Department and the Government of India hoped it would be in working order at an early date. (Appendix I.)

STAMPING OF INSURANCE POLICIES.

(See Report 1920, Vol. I, page 58).

As will be seen from the Chamber's Report for 1920 the Committee of this Chamber supported a representation made by the Bengal Chamber to the Government of India recommending the amendment of the Stamp Act so as to provide for the use of adhesive stamps on policies of Insurance and Renewal Receipts.

On the 21st March 1921, the Government of India issued a Resolution to the effect that they had decided to extend the use of adhesive stamps to Policies of Insurance, and that new stamps of the denominations of 2, 3, 4, 6, 8, and 12 annas and 1, 3, 6, and 10 rupees had been ordered from England and would be of the same pattern as the existing Agreement and Brokers' Note Stamps. Pending the receipt of the new stamps, special adhesive stamps over-printed with the word "Insurance" would be issued for sale to the public.

The Bombay Fire Insurance and Underwriters' Associations, however, in August 1921, drew the attention of the Committee of the Chamber to an apparent anomaly which had arisen since the issue of the above resolution by the Government of India. Their difficulty was that, whereas Section 49 of the Stamp Act provided for allowances being made in certain cases, specified in section 12 (1) and (3) of the Act, where impressed stamps became spoilt for some reason or other or were subsquently found not to be required, no corresponding allowances had been admitted in the case of adhesive stamps spoilt in similar circumstances and the cancellation of which was still required under the aforesaid section.

The Associations concerned accordingly expressed the hope that the Committee would again move the

Government of India to effect such further amendments in the Stamp Act, and the rules framed thereunder, as would result in the admission of allowances in respect of spoilt adhesive insurance stamps to the same degree as obtained at the moment in the case of impressed stamps only.

"The Committee, however, were of opinion that, having regard to the nature of the stamps in question, and with good management, the cases in which such stamps were required to be cancelled in accordance with the provisions of Section 12 (Sub-sections 1 and 2) of the India Stamp Act, 1899, must of necessity be few in number. That being so, the Committee were unable to concur, at that juncture, in the suggestion that they should move Government in the manner desired. The Committee suggested, however, that the matter might suitably be represented to Government direct by the Associations concerned.

At a later date the Committee were informed that the Bengal Chamber, at the instance of the Calcutta Insurance Associations, had interested itself in the matter and invited the attention of the Government of India to the desirability of effecting an amendment of the Act in the direction indicated. (Appendix J-1).

BLANK SHARE TRANSFER DEEDS.

The Government of Bombay in March 1921 asked for the views of the Chamber on a letter that they had received from the Government of India in connection with the use of blank transfers in share transactions. The Government of India had pointed out that under the existing practice a seller of a block of shares attached a stamp to the deed of transfer which he had signed, but the name of the purchaser was not at that stage ordinarily inserted. The shares, with a blank deed attached, might change hands a number of times before they ultimately passed into the possession of a buyer who decided to keep them and to register himself as the holder. He then signed the deed and the transfer was complete.

From the point of view of the loss of revenue which was involved in this practice, the Government were interested in securing its discontinuance or at any rate

in placing a check on it, while it was understood that there was a considerable body of commercial opinion which would favour any procedure which might have such an effect. The Government of India stated further that, short of declaring blank transfers illegal, they had never had a practical suggestion put before them which would, in their opinion, be sufficient to stop the practice. The evasion of the law in the circumstances was easy and it was difficult to devise a scheme according to which it would be somebody's interest to see that the law was conformed to. It had, however, been suggested that action on the lines of sections 77 and 78 of the English Finance Act of 1910 would operate in the direction of protecting the revenue. Those sections imposed upon each contract note a stamp duty, varying from 1-40th to 1-200th per cent., required all contracts for the purchase and sale of shares to be covered by a contract note so stamped, and declared the broker's right to a commission not enforcible unless the contract note was duly stamped.

The Government of India contended that the adoption of similar provisions in India would probably secure that the transactions in shares would contribute to stamp revenues though it was possible that commercial considerations were of sufficient weight to make such a proposal unsuitable for India. The Government of India therefore asked the local Government to refer the matter to the various Chambers and other bodies or individuals concerned for an expression of opinion on the subject.

The Committee in reply stated that they were of opinion that action in the matter under reference on the lines of sections 77 and 78 of the English Finance Act of 1910 would be a distinct gain from the revenue point of view as the adoption of similar provisions in India would render any avoidance of the stamp duty on each transaction illegal whereas under the conditions prevailing at the moment such a practice appeared to be merely non-legal. For the above reason the Committee were in favour of the adoption in India of provisions similar to those in force in Great Britain. (Appendix J-2).

RACIAL DISTINCTIONS IN INDIAN LAW.

The Home Department of the Government of India at the end of October 1921 intimated that the following Resolution had been adopted at the meeting of the Legislative Assembly held on the 15th September 1921:—

"This Assembly recommends to the Governor-General in Council: that in order to remove all racial distinctions between Indians and Europeans in the matter of their trial and punishment for offences, a Committee be appointed to consider what amendments should be made in those provisions of the Code of Criminal Procedure, 1898, which differentiate between Indians and European British subjects, Americans and Europeans who are not British subjects in criminal trials and proceedings and to report on the best methods of giving effect to their proposals."

The Government of India proposed to appoint a Committee to enquire into this question and it was intended that the Commitee should meet in Delhi early in January 1922. It was thought that the Chamber might wish to forward a memorandum for the consideration of the Commitee and in that case it was suggested that such memorandum might be forwarded to the Government of India as early as possible.

The Chamber might, it was thought, also wish to send witnesses for examination orally, and, if so, it was requested that the names of such witnesses might also be communicated to the Government of India.

The Committee, in replying, stated that they did not desire to forward a memorandum for the consideration of the Commitee referred to above nor did they wish to send witnesses for oral examination in the same connection.

The Committee stated they were, however, in complete agreement with the views expressed by Messrs. Rhodes, Price and Spence during the course of the debate in the Legislative Assembly and, in particular, with the suggestion that it was an inopportune time in which to undertake the proposed amendment of the relative sections of the Code of Crimiual Procedure. The Committee added that they had held that opinion at the time of the debate and recent events in Bombay and Calcutta had not caused them in any way to alter their views.

At a later date the Chamber was informed that the Hon. Dr. Tej Bahadur Sapru had consented to preside

over the Committee and that the following had agreed to serve as members:—

The Hon. Sir William Vincent, Mr. S. R. Das (Bengal), the Hon. Justice Sir Lallubhai Shah (Bombay), Mr. P. E. Percival, M.L.A., I.C.S., Rao Bahadur T. V. Rangachariar, M.L.A., Mr. N. M. Samarth, M.L.A., Mr. W. L. Carey, M.L.A. (Bengal), Mr. Abdul Kassim, M.L.A., Dr. K. S. Gour, M.L.A., Mr. Saiyad Sultan Ahmed (Behar & Orissa), Rai Bahadur L. M. Banarji (Allahabad), Mr. E. Stuart Reffey (Assam), Mr. W. Muir Hasson (Punjab), Mr. F. F. McCarthy, M.L.A., and Lt. Col. G. A. J. Gidney, M. L. A., Mr. Percival would, in addition to his duties as a member of the Committee, act as the Secretary. (Appendix K).

REPUDIATION OF PIECE-GOODS CONTRACTS.

The following telegram was despatched by the Committee of the Chamber to the Finance Department of the Government of India on the 13th June 1921 :—

"Referring to the telegram of the Bombay Native Piece Goods Merchants' Association, the Committee of the Bombay Chamber of Commerce are anxious that there should be no misunderstanding as to the nature of the disputed contracts. The contracts are in sterling and any refusal to meet invoices in sterling constitutes repudiation, nor is the buyer entitled to tender rupees against sterling contracts at any arbitrary rate of exchange. The Committee, while recognising fully the difficulties of all parties, desire to reiterate the principle of the sanctity of contracts and strongly deprecate the Bombay Native Piece Goods Merchants' Association's statement that their present policy of refusing to settle, except at an arbitrary rate of exchange, differs in any way from wholesale repudiation of contracts."

The communication referred to in the above telegram was addressed by the Bombay Native Piece Goods Merchants' Association to the Government of India a few days previously and read as follows :—

"The Committee of the Bombay Native Piece Goods Merchants' Association have read with deep resentment a statement made by the Premier before the House of Commons with reference to the exclusion of India from

the Credits Scheme. Mr. Munmohandas, Chairman of this Association and representative of the Indian Merchants' Chamber in the Legislative Assembly, strongly protested against the baseless allegations of the Finance Member against the morality of the Indian commercial community. The step taken by the Bombay Piece Goods Merchants does not, as Mr. Munmohandas Ramji pointed out, amount to repudiation at all of commercial engagements, nor any breach of contracts. This step was due to the muddle created in exchange by the Government. We have never repudiated our contracts but have invariably offered to meet in a friendly spirit of co-operation with the shippers, but the step was not responded to in a fair spirit by British Importing Houses, and the reasonable and constitutional agitation of Piece Goods Merchants has been perverted in a cruel and unjust manner, first by the Importing Houses, then by the Finance Member, and now by the Premier. My Committee request Government to convey to the Premier their feeling of emphatic protest and resentment against his statement amounting to gross libel calculated to injure credit of merchants throughout the world."

In this connection the following extract from the proceedings of the Committee of the Bengal Chamber of Commerce for June 1921 is of interest :—

"It appeared to the Committee that they should associate themselves with the view expressed by Bombay as to what constitutes repudiation of a contract. They accordingly informed the Finance Department of the Government of India that in their opinion, if a contract is in sterling, and the buyer refuses to meet it in sterling, he repudiates it. And they went on to say that the view that this refusal on the part of the buyer does not amount to repudiation appeared to be peculiar to merchants on the western side of India. The Bengal Chamber was not, therefore, directly concerned with it, but the Committee felt nevertheless that they ought to take the opportunity, which the action of the Bombay Chamber had afforded them, to place their opinion on record."

CENTRALISATION OF THE ADMINISTRATION OF THE CUSTOMS DEPARTMENT.

The Government of Bombay, in December 1921, requested the views of the Chamber upon a letter from the Government of India in the Commerce Department on the subject of a proposal to centralise the administration of the Customs Department in India and to appoint a Controller General, for the purpose of supervising the Department, under the control of the Central Government.

The question of appointing an Inspector General had been discussed on several occasions in the past but for various reasons had been abandoned. The whole aspect of the question, the Government of India stated, had, however, undergone a complete change in consequence of the passing of the Government of India Act and the separation of Central from Provincial subjects. Customs having been declared a Central subject, the responsibility of its administration rested directly with the Government of India and all receipts and expenditure connected therewith were included in the Imperial Budget. The Government of India considered, in consequence, that the time had come to take under their direct control the entire administration of Sea Customs and as a corollary to that decision they were of opinion that it would be necessary to appoint a Controller General of Customs for the purpose of taking over the duties performed hitherto by the Chief Customs authorities at the principal ports.

The Government of India proceeded to say that the chief objections urged in the past against the creation of such an appointment had been.—

(1) the expenditure involved;

(2) the impracticability of constituting such an officer an appellate authority in view of the desirability of appeals being decided promptly and on the spot; and

(3) the possibility that the duties of such a post would not be sufficient for the employment of a whole time officer.

The foregoing objections did not appear to the Government of India to carry the same weight as in the past. The first objection, for example, no longer held good owing to the complete separation of Provincial from Imperial

finances. With regard to the question of appeals the Government of India understood that those no longer constituted a serious difficulty. It was probable that the commercial public would welcome the constitution of an appellate authority directly under the Government of India, especially if a further application for revision were allowed to the Central Government. If the Controller were entrusted with this duty in addition to the general duties exercised by him in dealing with questions of administration, inspecting the various customs houses and advising the Government of India on customs matters the Government of India considered that the duties of the post would be sufficiently onerous and responsible to necessitate the employment of a whole time officer.

On the other hand, it was clear to the Government of India that important advantages would result from the creation of such a post. In the first place it had always been recognised that it would only be by such an appointment that uniformity could be secured between the various ports, both in regard to the interpretation of customs law and customs administration generally. Secondly, the system hitherto in force, by which the Government of India, while bearing the cost of customs establishments, did not retain them under their administrative control, rendered impossible those direct dealings with the staff which under existing conditions were of the greatest value. A further consideration, and one which weighed heavily with the Government of India, was the imperative necessity for altering the arrangements in vogue by which the customs budget was prepared by the various local Governments; the provisions of the budget had to be justified item by item before the Legislative Assembly and it was essential that the budget should be prepared by an officer working directly under the Government of India and in the closest possible touch with them.

For these reasons the Government of India decided to take under their direct control the administration of Sea Customs, and authorities at the principal ports to a central authority to be called the "Controller General of Customs". The Collectors of Customs would exercise the power of the Chief Customs Officer for each maritime province but would, it was proposed, be subject to the Controller General as the Chief Customs authority for the whole of India and Burma. The Controller General would be directly subordinate to the Government of India, who would themselves assume most of

the powers hitherto exercised by the local Governments under the Sea Customs Act. For that purpose it would be necessary to amend the Customs law so as to empower the Governor General in Council and the Controller General of Customs to carry on the duties performed by the local Governments and the Chief Customs authorities. In this connection, the Government of India stated, they would be glad to receive the views of the Government of Bombay on the question of what powers, if any, should still be reserved for the local Government and whether it would be desirable to entrust any additional powers to Collectors of Customs, who, under the proposed scheme, would be entirely under the control of the Central Government.

The main point, however, on which the Government of India requested the opinion of the Government of Bombay was the question of the future administration of Customs outports. These outports were hitherto administered as follows :—those in Madras were entrusted to the staff of the combined Customs, Salt and Abkari Department, and those in Bombay to the Salt and Excise Department. The outports in Bengal, Burma and Sind were generally administered by the staff employed at the principal ports in those provinces. The question of providing for their administration under the proposed scheme was one of some difficulty, but the Government of India were inclined to consider that it should be capable of solution on the following lines. It was proposed that the whole administration of sea customs and the customs staff should only be imperialised at such ports as were of sufficient commercial importance to justify the maintenance of a separate staff. For the administration of such ports, the Government of India proposed to create a subordinate customs service for each province, the members of which might suitably be styled "Extra Assistant Collectors of Customs." That service would be placed under the direct control of the Controller-General in matters of establishment. It was suggested that officers of the service should not be transferred from one province to another save in exceptional cases. All other ports, i. e all such as were not considered to be of sufficient importance to justify a separate staff, would be closed to foreign trade. The arrangements required for carrying on preventive or coast-guard work at such ports might, in the opinion of the Government of India, be left to local officials under the Government of Bombay

who would act in this connection as agents of the Central Government. The Government of India recognised that it might be necessary to make assignments to the local Governments in this connection so as to provide for a share of the salaries of the officers engaged in work of that nature.

A further question of some difficulty was, the Government of India added, that of the land customs. The Government of India, however, saw no objection to the continuance of the existing arrangements in this regard, pending a full consideration of the whole question after the appointment of a Controller General of Customs.

The Government of India stated in conclusion that, if the changes indicated in the letter were finally decided upon, they would like to carry them into effect as soon as the necessary legislation could be carried through.

The Committee, in the first instance, consulted those members of the Chamber whose shipping interests appeared to be vitally affected by the proposed change in the future administration of outports which involved the extinction of foreign trade at such ports as were not of sufficient commercial importance to justify the maintenance of a separate customs staff.

After careful consideration of the replies received from the shipping Companies concerned the Committee, in replying to the Bombay Government, stated at the outset that, so far as the proposals outlined in the letter from the Government of India were intended to secure uniformity in customs administration throughout India they had no objections to raise.

The Committee, however, took exception to the proposals put forward for the closing of certain outports to foreign trade, and stated that it appeared from paragraph 8 of the letter from the Government that the whole administration of Sea Customs and the Customs staff should be imperialised only at such ports as were considered to be of sufficient commercial importance to justify the maintenance of a separate staff while all other ports i. e. all such as were not considered to be of sufficient importance to justify a separate staff, would be closed to foreign trade, by which, the Committee assumed, was meant all imports arriving from countries outside India.

The Committee submitted that to close any port however small, to foreign trade constituted a very con-

siderable departure from the existing practice in all parts of the world and they were inclined to press very strongly the rights of every port to be free to every kind of trade. They were of course fully confident that it was Government's intention to hamper trade as little as possible and they assumed that any port, which showed signs of developing a foreign trade of any magnitude or importance, would at once be given a Customs staff. But in the meantime it appeared that small ports which might occassionally receive consignments of foreign merchandise would be debarred from this concession, the merchandise in such cases would have to be cleared at a Customs port and re-shipped to its destination, and the Committee submitted that such a course would constitute a very considerable hindrance to trade, and would also affect adversely the steamship companies concerned, in the matter of claims.

For the reasons above given the Committee conceived several very serious and obvious objections to the general procedure suggested in paragraph 8 of the Government of India's letter and for that reason, they were not disposed to make any suggestions, as invited in paragraph 9, with regard to the particular Customs outports in this Presidency the administration of which could suitably be taken under the direct control of the Government of India. The Committee were also of opinion that the proposals as put before them were generally too vague and they preferred to reserve their final judgment until the suggestions were submitted to them in a more definite and concrete form.

In the meantime, however, the Committee reiterated their contention that it was advisable that each port should be open to all descriptions of trade and suggested that, if Government considered that certain ports were not of sufficient size or importance to justify the maintenance of a permanent Customs staff, a group of closed ports should maintain between them one staff, the personnel of which might be located at the port most centrally situated, and be available for duty at any of the other ports comprising the group. At the same time, the Committee added, the system obtaining in Bengal, Burma and Sind under which outports were administered by the staff employed at the principal ports might not only be continued but adopted generally throughout the country.

Finally, the Committee expressed the hope that the changes contemplated would not reduce in any degree the general authority of the local Collectors of Customs in matters of routine as they considered that any advantages which the commercial community were likely to gain from the adoption of the new system would be more than neutralised if uniformity in administration and procedure merely meant that a Collector General of Customs formulated a code of inflexible rules and regulations and left, in the matter of its administration, less than hitherto to the discretion of the various Collectors.

(Appendix L-1).

IMPORTATION OF DYE-STUFFS INTO INDIA.

It was brought to the notice of the Chamber in May 1921 that very large quantities of German dye-stuffs were being imported into India to the detriment of British dye-stuffs and it was suggested that the import of non-British dye-stuffs into India should be prohibited except under license. In this connection it was pointed out that at the meeting of the Imperial War Conference in 1918, at which representatives of Great Britain, the Self-Governing Dominions, and India were present, the folllowing resolution was passed :—

> "The Conference takes note of the action taken and contemplated by His Majesty's Government with a view to freeing the industry of the United Kingdom from the dependance on German dye-stuffs, and recommends the Governments of the Empire to consider immediately what steps can be taken to co-operate with the efforts of the Imperial Government to promote the successful development of the dye industry in the British Empire, and so avoid enemy domination over our essential industries."

It was added that the British Government had made their position quite clear in the matter and had passed an Act, the effect of which was to prohibit the importation of dye-stuffs, except under license, for a period of 10 years. The Government of Australia also had adopted a similar policy and it was urged that India should follow suit.

The Committee, however, felt that it was not practicable at the moment to place such a proposal before th•

Indian Legislature and they were of opinion that there would be a much better chance of getting legislation through in the form of a very heavy duty on foreign dyes. Such a duty would not only protect the British Industries but would also be a source of revenue to the Indian Exchequer. In replying to the above effect to the Company who had addressed them in the first instance the Committee added that a proposal of the above description however would have to await the appointment of the proposed Fiscal Commission.

In acknowledging receipt of the Committee's letter the Company in question enquired whether the Viceroy or one of the Legislative Bodies in India did not possess the power to increase the duty on foreign dyes immediately.

In reply the Committee pointed out that all demands for revenue were subject to the vote of the Indian Legislative Assembly, save in certain exceptional cases, and amendments of the Indian Finance Act, 1921, under which the tariff for the current year was fixed, could only be initiated in that Assembly. The question of the imposition of protective import duties in the case of articles manufactured in this country, however, formed one of the terms of reference to the proposed Fiscal Commission and the Government of India had already expressed quite clearly their inability to take any action in that direction, or in the larger one of Imperial Preference with which it was so intimately connected, pending the appointment and report of the Indian Fiscal Commission.

(Appendix **L-2.**)

INCREASED IMPORT DUTY ON COTTON GOODS.

A deputation from the Manchester Chamber of Commerce waited on the Secretary of State for India on the 10th March 1921 to protest against the increase in the import duty levied on cotton goods entering India.

A further deputation, representing the Manchester cotton industry, waited on the Secretary of State in Council for the same purpose on the 23rd March 1921.

A copy of the minutes of the proceedings at the two deputations was received from the Bombay Government and is for purposes of record printed in Appendix **L-3.**

CEYLON AND INDIAN TEAS IN AUSTRALIA.

The Associated Chambers of Commerce in February 1921 asked for an expression of opinion of this Chamber on a proposal made by the Ceylon Chamber of Commerce to the effect that representations might be made to the Government of Australia, through the Government of India, asking for preferential treatment to be given in Australia to British grown teas as had been granted in Great Britain and Canada. The Committee, in reply, informed the Associated Chambers of Commerce that they were in favour of the Associated Chambers taking action in the manner suggested by the Ceylon Chamber.

On the 14th March 1921, the Associated Chambers addressed a further letter to this Chamber forwarding a copy of a letter that had been received by the Indian Tea Association from the Government of India in reply to the former's representations in the same connection. The Government of India stated that negotiations could not be opened with the Commonwealth Government in the direction suggested unless the Government of India were prepared to reciprocate by offering an equivalent preferential treatment of goods or selected goods imported from Australia into India. In other words, the acceptance of the proposal would involve the adoption by the Government of India of the principle of Imperial preference. The Government of India added that the question of the adhesion of India to a scheme of Imperial preference would be examined by a Fiscal Commission that was being appointed and that until the Commission had reported and until a decision on the question of policy had been reached, the Government of India felt that they were not at liberty to open negotiations with the Commonwealth Government.

In replying to the Associated Chambers of Commerce, the Committee stated that they considered the question might form the subject of a representation to Government from the Associated Chambers for the consideration, in due course, of the promised Fiscal Commission.

(Appendix L-4).

FISCAL AUTONOMY FOR INDIA.

The Government of Bombay in September 1921 forwarded to the Chamber a copy of a Resolution of the Government of India, Department of Commerce, dated

29th August 1921, publishing certain despatches that had passed between the Government of India and the Secretary of State in regard to the following Resolution passed in the Council of State on 23rd February 1921 :—

"This Council recommends to the Governor General in Council that His Majesty's Government be addressed through the Secretary of State with a prayer that the Government of India be granted full fiscal autonomy subject to the provisions of the Government of India Act."

For purposes of record the Government of India Resolution in question is printed in full in Appendix L-5.

INDIAN FISCAL COMMISSION

Before proceeding to consider the personnel of, and terms of reference to, the Indian Fiscal Commission which arrived in India in November of the year under report it may be convenient to describe briefly the various events which led up to the appointment of the Commission.

In his address to the delegates at the Conference of Chambers of Commerce of India and Ceylon held in Calcutta in January 1920 His Excellency Lord Chelmsford dealt with the question of the '*post bellum*' tariff policy of the Government of India at some length and in view of their bearing upon subsequent events his remarks in that connection may be quoted in full :—

"I suppose that, when the subject of '*post bellum*' trade policy is discussed, many people's minds will turn naturally to the questions of tariffs. Our Indian tariff has, as you all well know, always been framed on a revenue basis. It has been, in theory at any rate, a tariff of uniform duties for revenue purposes only, and we have traditionally accepted a policy of free trade. No doubt it is possible to find exceptions to this broad statement in some of the items of our tariff, and it is certainly true that at least one recent addition to our tariff has been frankly based on grounds of protection. But while this is so we must not shut our eyes to what is going on around us, and I would specially direct your attention to expressions of opinion in the Press and elsewhere, not only in this country but in the United Kingdom. The fact is

that preconceived opinions have been somewhat shaken by the events of the past five years, and now-a-days we are not prepared to accept the doctrines of our youth as something sacrosanct, inviolable, and capable of no exceptions whatsoever.

"Take, for instance, the large question of Imperial Preference. The principle of preferential duties within the Empire has been accepted already in many of the Dominions and has recently been inaugurated in the tariff of the United Kingdom. Would it, broadly speaking, be to the advantage or to the disadvantage of India to adopt it as part of our settled policy? I am not here going to attempt to answer the question or to prejudge it in any way. It may be said that it has been prejudged already by the rebate on the export duty on hides. With this I do not agree; there were special reasons in that case and those reasons were frankly stated in the Legislative Council last September. In fact, I may say that it is not the Government of India's intention to adopt a policy of preference as a general policy, without full discussion and full support from enlightened public opinion. But let the public be enlightened on the subject, and let no one express *a priori* ideas without a close examination of the statistics and of the conditions of the trades concerned. I should like to see the subject freely discussed, and I believe that you, gentlemen, could do a good deal to clarify ideas on the subject by a careful analysis of the effect of preferential duties on the trades in which you are severally interested. To the best of my recollection we invited you to do this some two or three years ago, but the replies we received did not reveal that careful examination of the statistics in respect of each different commodity which alone could give us the basis of a sound decision. What we want to do is to weigh the advantages and the disadvantages, and strike the balance between the two. I am far from minimising the extreme difficulty and complexity of the subject: but a careful study of it from the point of view of each of our principal trades ought to result in some tangible conclusion which will enable us to decide which way our interests lie. Of course it is our interests, that is to say, the interest of India, which we have first to look to, but it would be unwise to take a wholly parochial point of view, and in developing the tariff policy of the future, we ought to be able to evolve some system which will be to the advantage, not of ourselves alone, but also of the Empire of which we are a part. For instance, I

know that there has been some difference of opinion as to the value to the tea trade of the preference recently introduced in the United Kingdom. One would naturally be inclined to say *prima facie* that a preference given by the United Kingdom, or by other parts of the Empire, to certain articles produced in this country, in which we compete with other countries, must have advantages to us, but we can hardly expect assistance if we give nothing in return."

In pursuance of the undertaking given upon the above occasion the following Resolution was subsequently adopted by the Imperial Legislative Council at its Delhi Session upon the motion of the Hon'ble Sir George Barnes :—

"This Council recommends to the Governor General in Council that he may appoint a Committe consisting of the Hon'ble Sir Claude Hill ; the Hon'ble Mr. Mant ; the Hon'ble Mr. Ley ; the Hon'ble Mr. B. N. Sarma ; the Hon'ble Sir Dinshaw Wacha ; the Hon'ble Mr. Crum ; the Hon'ble Mr. Paton ; the Hon'ble Sir Zulfikar Ali Khan ; the Hon'ble Sir Fazulbhoy Currimbhoy ; the Hon'ble Rai Sita Nath Ray Bahadur ; the Hon'ble Dr. Tej Bahadur Sapru ; the Hon'ble Sir Gangadhar Chitnavis and the Hon'ble Sir George Barnes, to examine the trade statistics and to consider and report to the Governor General in Council (1) whether or not it is advisable to apply to the Indian Customs Tariff a system of preference in favour of goods of Empire origin, and (2) as to the best methods of considering the future fiscal policy of India".

The Report of the Committee, which was subsequently published for general information, was generally to the effect that India was neither likely to gain nor lose appreciably on the balance by the adoption of a moderate preference in her import duties. The Committee added, however, that their views in that connection should only be regarded as their provisional conclusions and they recommended the appointment of a strong and representative Commission, upon the lines of the Indian Industrial Commission, to examine the whole question of the future fiscal policy of India. In their Resolution in the Commerce Department, dated the 13th April 1920, the Government of India stated that the recommendations made by the Committee were receiving their careful consideration and that their decision would be notified as soon as possible.

Accordingly, on the 7th October 1921, a Resolution in the same Department was issued to the effect that, with the approval of His Majesty's Secretary of State for India, the Government of India had decided to appoint a Fiscal Commission with the following terms of reference :—

"To examine, with reference to all the interests concerned, the tariff policy of the Government of India, including the question of the desirability of adopting the principle of Imperial preference, and to make recommendations."

The following gentlemen had agreed to serve on the Commission :—

PRESIDENT.

The Hon'ble Sir Ibrahim Rahimtulla, Kt., C. I. E.

VICE-PRESIDENT.

J. M. Keynes. Esq., M. A., C. B., Fellow of King's College, Cambridge.

MEMBERS.

T. V. Sheshagiri Ayyar, Esq., M. L. A.

Ghaneshyamdas Birla, Esq., M.L.C., of Messrs. Birla Bros. Ld., Calcutta.

J. C. Coyajee, Esq., B.A.,LL.B., Professor of Economics, Presidency College, Calcutta.

The Hon'ble Sir Manekjee Byramjee Dadabhoy, Kt., C.I.E.

Jamnadas Dwarkadas, Esq., M.L.A.

The Hon'ble Sir Edgar Holberton, Kt., C.B.E.

R. A. Mant, Esq., C.S.I., I.C.S.

Narottam Morarji, Esq., of Messrs. Morarji Goculdas & Co., Bombay.

C. W. Rhodes, Esq., C.B.E., M.L.A., of Messrs. Hoare Miller & Co., Calcutta.

Sir M. de P. Webb, Kt., C.I.E., C.B.E.

Mr. H. G. Haig, I.C.S. had been appointed Secretary to the Commission, and Mr. E. F. Rogers, Officer on Special Duty in the Commerce Department, Assistant Secretary.

It was stated that the Commission would assemble at Bombay in the first half of November and would visit the more important commercial and industrial centres of India for the purpose of taking oral evidence, completing this part of its work probably early in March 1922. It would submit its report to the Government of India as soon thereafter as possible.

Copies of the list of questions for witnesses giving written evidence before the Indian Fiscal Commission were received by the Committee of the Chamber who were requested to submit their views on such points as they might wish to deal with in a general memorandum. The Committee, however, subsequently advised the Secretary of the Commission that they did not desire to submit their views as a corporate body.

The speech of the Hon'ble Sir George Barnes in introducing the original motion, which was subsequently amended to read as quoted above, and the Resolution of the Government of India publishing the Report of the Committee, will be found, together with the questionnaire issued by the Indian Fiscal Commission for the convenience of witnesses, in Appendix **L-6**.

WHOLESALE CASH MARKET VALUE.

(See Reports 1908 p. 123; 1910 p. 125; 1913 pp. 58, 429 1914 pp. 64,498; and 1915 pp. 55,332).

In April 1921 a member of the Chamber drew the Committee's attention to the manner in which imported articles were being assessed for duty at the Bombay Customs House. They complained that most of the articles imported by them were assessed for duty at the market value. It was known that the appraisers often took invoices and shipment samples to the market to find the values of goods and it was the experience of the member on many occasions that dealers knew their case marks, qualities and assortments before the goods had even been cleared from the Docks and offered for sale in the market. The member asked the Committee to take the matter up with Customs authorities.

As a result of the Committee's enquiries at the Customs House the following notes were supplied by the Collector of Customs in regard to the procedure

adopted by the Customs Department in ascertaining the wholesale cash value as defined by Section 30 (a) of the Sea Customs Act. The Collector stated that it was exceedingly difficult for the Customs appraisers to ascertain such value without giving a clever business man sufficient indication to arouse his curiosity and cause him to make enquiries. It was not difficult to suppose, for the sake of argument, if one of the Customs appraisers enquired of a dealer the value of some particular line of piece-goods in which a firm was interested, that that dealer would scan the import manifests to see what piece-goods were manifested for that firm.

The Collector stated that Junior Appraisers were not as a rule deputed to appraise goods dutiable on market values. For this work only such appraisers were selected as were found to be conversant with and experienced in those particular lines. For special lines, such as piece-goods, machinery etc., experts holding satisfactory testimonials were recruited from time to time from mercantile firms. Such appraisers having previously worked as salesmen were well acquainted with the market and its ways and secrets and were, as the result of their personal knowledge and enquiry, able to check the declaration of rates made by importers.

It became necessary at times to verify the value declared in the bill of entry by enquiries in the market. When making such enquiries, appraisers had standing instructions, of which they were periodically reminded, to prevent as far as possible any details of the importation leaking out. It was not, however, possible in every case for appraisers to obtain the requisite information without bazaar merchants being able at times to deduce or form a shrewd guess about the nature of the importation.

Appraisers never carried invoices to the market but took notes of the particulars for facility of reference. It was true that shipment samples were taken to the bazaar but only when no objection was received from the importer to such a course. If, however, an importer made a special request to that effect, only a small cutting from the shipment sample to show the quality was utilised or the sample was removed from the card. For qualities well known in the bazaar and regularly sold under well-known marks and labels shipment samples were not necessary and were not taken to the market. Care, however, was

always taken to see, whenever shipment samples were taken to the market, that only the general particulars, such as dimensions in the case of piece-goods, were given out and the quality and assortment were never disclosed except in extreme cases when an importer maintained the accuracy of his declarations and offered to give over the goods under section 32. In such a case the appraiser to make sure of his ground disclosed fuller particulars of the quantity and contents of each package and generally ascertained that one or two dealers would be ready to offer at the auction rates approximating to his own valuation. This step was intended and was necessary as a safeguard against a possible combined action of interested parties to falsify the appraiser's valuation by offering lower bids at the auction.

It was true that when enquiring for the exact value of a particular quality imported by one firm appraisers had to approach dealers in similar goods who might have indented through other firms. These dealers might occasionally overvalue their competitors' qualities deliberately but the appraiser always checked the correctness or otherwise of the information given by them by making enquiries in more than one channel and rarely arrived at a quotation without some direct evidence in the shape of a sale contract or an agreement to buy the lot at or with a small reduction on his valuation.

As a matter of fact, an appraiser had to contend with certain practical difficulties. As he was known in the market in his official capacity he was naturally not treated with full freedom and confidence and had therefore to make very cautious and careful enquiries before he was in a position to accept the quotations of any one of his informants. And a comparative study of the result so obtained from several sources gave the appraiser a fairly accurate idea of the "wholesale cash price" of the article. That increased rates assessed by the appraisers had almost always been accepted without demur, coupled with the fact that in the rare cases in which goods had been taken over under section 32 the proceeds realised by auction had approximated or even exceeded the appraised value, afforded sufficient evidence to establish the correctness and bonafides of the rates assessed by the Customs on the market value of goods.

In advising the member to the above effect the Committee stated that they were unable to take any

objection to the procedure indicated and added that the Collector had undertaken to afford careful consideration to any specific complaints which members of the Chamber might make direct to him regarding the working of the system.

CHINA CLAY.

ASSESSMENT OF VALUE FOR CUSTOMS DUTY PURPOSES.

The Upper India Chamber of Commerce, towards the end of May 1921, enquired of this Chamber as to what was the actual practice on the part of the Customs authorities in Bombay in fixing the real value of imported goods for purposes of Customs duty. The Upper India Chamber explained that two instances had recently been brought to their notice of what seemed to be somewhat arbitrary action in assessing consignments of China clay to Customs duty at Calcutta. In the first instance the value of the goods, which arrived in Calcutta in April 1921, as shown in the invoices, amounted to £255—7—5. This worked out at something like Rs. 165 per ton. The Customs authorities refused to accept this invoice value, declaring the market value to be Rs. 20 per cwt., and compelled the Clearing Agents to pay duty on this valuation, and in addition fined them Rs. 50 for misdeclaration of value.

The value of a second consignment of China clay which arrived in Calcutta in May 1921, was declared by the agents, based on the actual invoice for the goods, at Rs. 165 per ton. The Customs authorities again declined to accept this valuation and fixed the value at Rs. 400 per ton less 10 per cent., or Rs. 360, and demanded duty on this valuation.

The Upper India Chamber stated that it appeared on enquiry that the valuation by the Customs authorities of China clay at Rs. 400 per ton was due to the valuation by them of an earlier and quite different consignment of China clay belonging to another consignee and cleared through another agent, which was received at a time when stocks were depleted and the market price in Calcutta had risen accordingly. The Chamber stated that the point at issue was whether, under a correct interpretation of *ad valorem*, the Customs authorities were justified in ignoring the actual proved

valuation of a consignment, and in assuming instead an earlier and, at the moment, incorrect open market quotation, which might be due to several causes not affecting the consignment actually to be valued.

The Upper India Chamber enquired of this Chamber whether there was any precedent or justification for such arbitrary assessment.

In reply, the Committee of this Chamber stated that it would appear to be probable that the practice by which valuations were arrived at by the Customs authorities was the same all over India, and that being so it was difficult to understand how at the time mentioned such a high valuation as Rs. 20 per cwt. for China clay was arrived at in any part of India. In Bombay, except in regard to imports on which the tariff valuation had been agreed upon for the year, the local wholesale cash market value was taken as the value on which duty was levied and the dutiable rate for China clay at the time of writing was about Rs. 190 per ton.

Subsequently the Upper India Chamber forwarded to this Chamber a copy of a letter that they had received from the Collector of Customs, Calcutta, in reply to their representation, from which it appeared that for a number of years past it had been the practice in Calcutta to assess China Clay on the basis of the local market value. The Collector stated, however, that since receiving the representation from the Upper India Chamber he had caused special enquiries to be made as to whether a local market value was still ascertainble, and as a result of this enquiry he was satisfied that this could no longer be said to be the case. He had, therefore, decided to remove this commodity from the list of goods which were assessed on the market value basis and in future duty would be assessed on the value as defined in section 30 (b) of the Sea Customs Act. (Appendix L-7.)

TARIFF VALUATIONS OF ANILINE DYES.

A firm of importers of dye-stuffs addressed the Committee at the beginning of August 1921 in regard to a notification issued by the Department of Commerce of the Government of India on the 6th of August 1921 reducing the tariff valuation of aniline dyes from Rs. 7-8-0 per lb. to prices ranging from Rs. 2-8 to Rs. 5 per lb. They

pointed out that they had imported very large quantities aniline dyes and paid duty on them under the old tariff; but, owing to the very severe German competition, they had hitherto been unable to make any headway at all. They stated that the situation had been considerably aggravated by reason of the fact that the representatives (excepting native dealers) of German aniline dye manufacturers held exceedingly small stocks of colours in Bombay as they were only doing indent business, which meant that they would have an advantage of 9 annas per lb. in sulphur blacks on all future sales, whereas, before the writers were able to reduce their prices, they would first be compelled to liquidate their existing stock. They stated that the positions of the British dye manufacturers was critical as far as this country was concerned, and they suggested that, in order to get over the difficulty, a refund should be granted in the case of all dye-stuffs imported prior to the recent notification and in respect of which duty at the higher rate had been paid.

In reply the Committee informed the writers that the various arguments adduced in support of their suggestion had received their careful consideration but they regretted that they were unable to assist them in the manner desired.

The Committee explained that, in their opinion, the necessary corollary to the above request, namely that on account of the exceptional circumstances in which the writers were situated at the moment a refund should be granted to them equivalent to the difference between the amount levied by the Customs Authorities at the higher valuation and the rates prescribed by the recent notification, was the recognition of the principle that no change in the tariff valuations for any one year should be effected during the course of that year. Such a principle the Committee would be loath to affirm, having regard to the fluctuating nature of the present values, and, more particularly, the fact that, once the principle were established, any benefits that might accrue to importers of dye-stuffs thereby could not, in equity, be confined to that particular section of the general import trade of the country, however essential to the economic and industrial life of the country the products in question might be.

In conclusion the Committee stated that, by reason of the foregoing and other considerations in the same

regard, they were unable to concur in the suggestion that Government should be addressed in the matter upon the lines indicated by the writers. (Appendix L-8).

TARIFF VALUATIONS OF SUGAR.

(See Reports, 1911, pp. 24, 263; 1913, pp. 55, 424; 1915, pp. 50, 297; 1919, pp. 74, 463; 1920, Vol. I p. 95.)

When the Director-General of Commercial Intelligence visited the Chamber in November 1920 for the purpose of discussing the revision of the Tariff Valuations for Import Duty it was suggested to him by a member of the Committee that Java Sugar should be regraded for Import Duty as follows:—

(a) 25 Dutch Standard and over.
(b) 22 to 24 Dutch Standard.
(c) 16 to 19 Dutch Standard.
(d) 15 Dutch Standard and under.

The Director-General promised to refer the suggestion to the Collectors of Customs at the various ports.

In May 1921, the Director-General informed the Chamber that the Collectors of Customs were unanimously of opinion that grading hitherto obtaining, namely—

(a) 23 Dutch Standard and above,
(b) 16 to 22 Dutch Standard,
(c) 15 Dutch Standard and under,

was more convenient both to Customs officers and to the trade. In the circumstances, the Director-General thought it wisest not to introduce the alterations suggested. (Appendix L-9).

EXPORT DUTY ON, AND TARIFF VALUATIONS OF, HIDES AND SKINS.

(See Reports 1919 pp. 80, 517: 1920, Vol. I p. 195.)

The Southern India Hide and Skin Merchants' Association, in January 1921, forwarded to the Chamber a copy of a telegram which they had addressed to the Government of India, requesting Government to reduce the valuation of raw skins for tariff purposes to Re. 1 for

goat skins and 8 annas for sheep skins, and to cancel the "rebate" bonds owing to the heavy fall in prices. They requested that this Chamber should support their action and address the Government of India in the matter.

The procedure to which the Association referred in regard to "rebate" bonds was that while the export duty on raw hides and skins to the United Kingdom and the British Dominions was, in effect, only 5%, shippers were required to execute a bond for the additional duty of 10% which was subsequently cancelled on production of a certificate of sale in the United Kingdom or British Dominions within six months of the date of shipment. The Collector of Customs at the port of shipment, however, was empowered, at his discretion, to cancel the bond on the expiration of the period and to execute a fresh one for such further period as he might think fit provided that he was satisfied with the reason given for the non-production of the certificate within the prescribed period. Failing the production of the certificate within the time finally allowed the bond was executed. In the case of exports to foreign ports no rebate was allowed and the whole of the 15% duty was recovered in cash.

After a reference to the principal members of the Chamber engaged in the trade who were in favour of the proposed reductions in the tariff valuations and of an extension of the time allowed in the first instance, rather than their cancellation, in the case of the "rebate" bonds, the Committee felt that, as there was very little business passing in Bombay in raw goat and sheep skins, they were not called upon to express a general opinion in support of the contention of the Southern India Hide and Skin Merchants' Association. In informing the Association to this effect the Committee stated that they regretted they could not see their way, therefore, to address the Government of India as desired.

In view of the position of the trade, the Government of India, however, early in 1921, instructed Collectors of Customs to allow exporters of raw hides and skins shipped to destinations within the British Empire since September 1919, two years from the date of shipment within which to produce the prescribed certificates.

The fixed valuations of hides and skins for export duty were revised by the Government of India in February 1921 and again in April 1921. In advising the Chamber of the latter revision the Government of India

stated that they understood that it would be to the convenience of firms and individuals interested in this trade, firstly if they were definitely informed how long the valuations in force would continue without further revision, and secondly, if two months' notice could be given of any subsequent revaluation. Early in May, the Chamber was accordingly informed by the Director General of Commercial Intelligence that Government would not consider the question of further revaluations before the middle of August 1921 and that, should prices by that time have altered to such an extent that further revaluations then became necessary, two months' notice would be given to the trade before they were finally introduced. Government hoped, however, that the course of prices would not necessitate a re-examination of the existing valuations before October when they would come up automatically for scrutiny, together with valuations for general import duty. Revaluations both for export and import duty would then be notified together, after discussions with the trades concerned, with effect from the 1st of January 1922 and would be in force for one year from that date. (Appendix **L-10**).

EXPORT DUTY ON HIDES AND SKINS.

Mr. E. L. Price, O. B. E., Member of the Legislative Assembly for the European Constituency in Sind, in May 1921, asked for the views of the Chamber on a proposal made by the Calcutta Hides and Skins Shippers' Association that the export duty levied on hides and skins should be repealed.

The Committee, in reply, stated that as the legislation was put into force only two years previously at the request of the trade in general, they felt that it had not been given a sufficiently long trial and they were therefore opposed to the removal of the duty at the moment.

At a later date the Committee were informed by the Calcutta Hides and Skins Shippers' Association that the Association understood from Mr. Price, that the Chamber was opposed to the removal of the export duty on hides and skins on the ground that the duty had not been given a sufficiently long trial, and added that the Chamber's decision had been noted with considerable regret by the exporters of raw hides and skins in

Calcutta and the Association forwarded, for the Committee's information, copies of the various representations which it had made to the Government of India on the subject during the previous eighteen months. As the Association considered that the papers in question showed that the duty was hampering the trade and that it ought to be removed it expressed the hope that the Committee, after a further and close examination of the question, would be disposed to reconsider their decision.

The following additional considerations were submitted by the Association in support of its contention, namely:—

(*a*) That the reductions in the tariff values effected in 1920 were not a satisfactory substitute for the removal of the duty.

(*b*) That the Karachi and Burma Chambers supported its request for the removal of the duty.

(*c*) That the feelings of Sind and the Punjab in the matter were identical with its own, namely, that the duty should be abolished.

The other considerations urged by the Association were substantially the same as those which were placed before the Chamber upon the occasion of Mr. Price's previous reference on the subject in May 1921.

In view of the further points made in the Association's letter, however, the Committee considered it desirable to ascertain the views of the Bengal and Madras Chambers in order that the opinion of the trade as a whole, and not one particular section, might be obtained.

The views of the Chambers in question may briefly be summarised as under:—

The Bengal Chamber stated—

(*a*) That it supported the imposition of the duty in 1919 and had not so far modified the opinion it then expressed.

(*b*) That it had no objection to consider, *de novo*, the matter of the imposition of an export duty on raw hides and skins when it was consulted by the Fiscal Commission on the fiscal question generally and that it was prepared then to invite the Calcutta Hides and Skins Shippers' Association to discuss with it in detail the objections urged by the exporters of raw hides to the levy of a duty of the nature in question.

The Madras Chamber stated—

(*a*) That it was opposed to the removal of the duty.

(*b*) That it saw no reason to alter the decision it had arrived at in 1920 when it asked Government to state its intention to continue the levy for a further period of several years.

The Madras Chamber also submitted, at a later date, a long detailed statement of the reasons which had led it to arrive at the above conclusions, prominent among which was the fact that the arguments adduced by the Association appeared almost entirely to ignore the legitimate claims of tanners in India although the Association itself had admitted that the duty was imposed primarily with a view to assist the tanning industry in India and, secondarily, to benefit the tanning industry of the British Empire.

After careful consideration of the forgoing views, and also the Report of the Committee appointed by the Imperial Institute Committee for India, at the request of the Secretary of State, to conduct an enquiry into the position of the Hides and Skins trade within the Empire, the Committee informed the Calcutta Hides and Skins Shippers' Association that they had carefully reviewed their position in the matter of the duty but that they had decided still to adhere to the opinion they had previously expressed, the substance of which Mr. E. L. Price had already communicated to that body. The Committee added, however, that they would bear the Association's contentions in mind when they were consulted by the Fiscal Commission on the fiscal question generally.

In September 1921, the Karachi Chamber forwarded, for the information of the Committee, the underquoted copy of a draft resolution which that Chamber proposed to move at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon to be held in January 1922, and expressed the hope that this Chamber would be able to see its way to support the resolutions :—

"That in the opinion of this Association (the Associated Chambers of Commerce of India and Ceylon) the Export Duty on Hides and Skins should be immediately removed on the grounds that :—

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(1) it has proved useless for the purposes for which it was imposed;

(2) it is economically unsound;

(3) it has caused undeserved loss and suffering to all concerned and particularly to those working in a small way in the trade in the villages throughout India."

The question whether they should accord their support to a resolution of the above nature was considered by the Committee in conjunction with the enquiry instituted in connection with the foregoing item (the Committee's attitude on the subject of the export duty on hides and skins generally) and they subsequently advised the Karachi Chamber that they regretted that they were not in agreement with the terms of the proposed resolution and, furthermore, that they were of opinion that a resolution of the nature in question should not be moved until the Fiscal Commission had concluded its deliberations. (Appendix **L-11**).

TARIFF VALUATIONS.

The officiating Secretary of the Commerce Department of the Government of India, on behalf of the Director-General of Commercial Intelligence, met a representative Sub-Committee in the rooms of the Chamber on Wednesday, the 9th November 1921 and discussed with them the proposed amendments of the Tariff Schedule. A copy of the revised Schedule will be found in Appendix **L-12**.

MALPRACTICES ON INDIAN RAILWAYS.

(See Report 1920 Vol. I, page 117).

As will be seen from the Chamber's Report for 1920, page 117, the question of malpractices on railways, particularly in connection with the allotment of wagons and the increase during recent years of pilferage amongst goods under consignment, had been under the consideration of the Committee and a Sub-Committee of the Chamber. The following resolutions were drawn up by the Sub-Committee and approved by the Committee:—

(1) That the Sub-Committee are of opinion that the system of serial loading which has been in force on the Great Indian Peninsula Railway for some years past has proved successful in meeting, to a large extent, the complaints of merchants in respect of the differentiation in the allotment of wagons by local Station Masters. The Sub-Committee accordingly recommend that a similar system, subject to any alterations that may be necessary to meet special local conditions, be adopted, if possible, by all railway administrations throughout India.

(2) That a copy of the foregoing resolution be sent to the Associated Chambers of Commerce of India and Ceylon for circulation amongst members of the Association and that the members be asked to state the extent to which, in their opinion, local conditions prevailing in the areas they represent will permit of its adoption.

(3) That although the Sub-Committee understand that great care is taken by the railway administrations of such consignments, they are of opinion that the practice, so largely followed by merchants during recent years, of despatching consignments at " owner's risk " is, under present conditions, in the best interests of neither the railways concerned, nor the consignors, and should be curtailed so far as possible.

In accordance with Resolution No. 2, copies of the Resolutions were passed on to the Associated Chambers of Commerce of India and Ceylon with a request that they might be communicated to members of the Association for an expression of opinion as to the practicability or otherwise of the measures proposed.

From the replies received from the various Chambers it appeared that—

The Bengal Chamber was not convinced that the system would meet the requirements of the trade on that side of India.

The Burma Chamber had no suggestions to make.

The Cocanada Chamber was in favour of the Resolutions but recommended that consignments should be kept in consignors' godowns and delivered only on receipt of notices from the station master.

The Cochin Chamber was doubtful as to whether any system would be suitable to the south-west of India. It considered that the practice of booking goods at "owner's risk" was objectionable.

The Madras Chamber considered that the system of serial loading would not do much to minimise malpractices. It suggested that a friendly suit might be instituted between the Associated Chambers of Commerce and one of the railways with a view to put matters *re* risk notes on a more satisfactory basis.

The Punjab Chamber supported the Bombay Chamber.

The Tuticorin Chamber stated that it was a step in the right direction. It considered, however, that railways must be held responsible for all goods from the time they were delivered within railway premises.

The Upper India Chamber stated that the system of serial loading had been in force for years on the two railways serving Cawnpore, *viz* the East Indian and G. I. P., and had been found to be satisfactory.

The Committee of this Chamber subsequently forwarded copies of Resolutions No. 1 and 3 to the Commerce Department of the Government of India for their information, and were informed that the resolutions had been passed on to the Railway Department (Railway Board) and were receiving the consideration of the Railway Board.

At a later date the Senior Government Inspector of Railways, Bombay, Circle No. 6, informed the Chamber that he had received orders from the Railway Board to report on the subject of the registration of requisitions for, and allotment of, wagons to merchants at stations of the railways comprising that Circle, which included the G. I. P. and feeder lines. He explained that systems had been adopted by the railway administrations, as the Committee were doubtless aware, with a view to ensure as far as possible an equitable distribution of the available supply of wagons, especially at times when the demand exceeded the supply, and stated that the views of the Chamber in that connection would be of the greatest value to him in his enquiry. The Committee were accordingly invited to favour him with an expression of opinion as to whether the systems in use had proved generally efficient and satisfactory or whether amendments in any respect were desirable.

In reply the Committee stated that they considered that the system of serial loading which had been in force on the railways in question for some considerable time past had met with all the success that could reasonably be expected and they regretted that, owing to a recent decision of the Bombay High Court, the administration concerned had found it necessary to modify the existing procedure to a very considerable extent. The Committee further understood that the question of insurance in the case of goods awaiting despatch presented serious difficulties which had also contributed towards the existing deadlock and stated that they would welcome legislation that would enable the system hitherto in force to be restored in such a manner as adequately to safeguard the interests of the administrations in that connection. (Appendix **M-1**).

RAILWAY POLICE COMMITTEE.

In January 1921, the Chamber was informed that the Government of India had appointed a Committee to enquire into the question of the re-organization of the Railway Police in India and was requested to nominate a representative to give evidence before the Committee. The questionnaire drawn up by the Committee was also submitted. The Committee of the Chamber nominated Mr. V. A. Grantham, of Messrs. Forbes, Forbes Campbell & Co., Ltd., to give evidence on behalf of the Chamber, and the following is a rough summary of the evidence given by Mr. Grantham.

The questions enumerated in the questionnaire were connected chiefly with the working of the Railway Police and Mr. Grantham, therefore, confined his evidence to questions 5 (*c*), 6 to 12, and 20. His evidence is given hereunder.

Question 5 (*c*).—What is the system of fastening and sealing wagons ?

Answer.—Lead seals might be used instead of sealing wax, the lead seals to bear an impression of the name of the loading station.

Question 6.—Are the lighting and fencing-in of goods sheds and transhipment sheds satisfactory ?

Answer.—The fencing-in of goods sheds is conspicuous by its absence in the smaller up-country stations.

Question 7.—Are pilferages or thefts from :

(*a*) goods sheds of goods booked or unbooked ;

(*b*) transhipment yards ;

(*c*) goods trains, and

(*d*) passenger trains (luggage booked or unbooked) frequent on your railway, and do the Railway Police take any cognizance of such cases, of measures to prevent such losses ? If not, do you consider that they should do so ?

Answer.—Pilferages and thefts would appear to occur after the goods have been loaded. Goods are nearly always loaded in the presence of responsible loading clerks employed by the private firms. It is impossible to say whether such pilferages occur in the transhipment yards, or at the stations where the goods are finally loaded, or in transit, but the railway plead "running train theft" in a great number of cases.

Instances have been known of wagons arriving with seals apparently intact, and yet the contents have been tampered with.

Question 8.—Are pilferages from consignments of particular classes of goods : (*a*) arms and ammunition, (*b*) fresh fruit, (*c*) liquor, (*d*) fish, numerous on your railway ? What, if any, special arrangements are made for the protection of such consignments.

Answer.—Pilferages are, as a rule, from consignments of food stuffs, clothing or oil.

Question 9.—Are reports of shortages or missing goods from seal-intact wagons made to the Railway Police for enquiry ? If not, how are such cases dealt with, and what is the system of investigation in cases investigated by the railway authorities ? What are the main difficulties encountered ?

Answer.—Reports of shortages are usually made direct to the railway company concerned and not to the Railway Police. The chief difficulties encountered are—

(*a*) Delay in obtaining satisfaction in connection with claims. We do not consider that this delay is unduly great considering the

channels through which claims must be made.

(*b*) The habit of the railways of refusing responsibility by pleading "running train thefts," "Loss due to causes beyond the control of the railway," etc. We prefer making reports to the railway company rather than making them to the police.

Question 10.—What is the difference between the arrangements made for the safety of :—

(*a*) goods at owner's risk, and

(*b*) goods carried at railway risk ?

Answer.—As far as we know, there is no difference in the arrangements made, but we are not, of course, in a position to speak definitely on this point.

The railways refuse to carry certain goods at railway risk in seasons other than the monsoon and, in a good many cases, the "Railway Risk" rates are so high as to be prohibitive. We suggest that the "Railway Risk" rates be made more favourable in order to permit of a larger number of consignments being sent on those terms.

We suggest that the Railway Risk notes be amended so that the onus of proof be not thrown on to the merchants.

Question 11.—How far is such pilferage as takes place due to the act or connivance of the railway staff ?

Answer.—It does not seem possible for goods to be pilfered in the larger goods yards without the connivance of police and railway officials, nor could goods be extracted from sealed wagons without such connivance.

Question 12.—Is there any want of co-operation between different departments of the same railway or between different railways in regard to claims ?

Answer.—As far as we know, there is no want of co-operation.

Question 20.—Can you give any instances of malpractices on the part of railway or police subordinates which have come under your own immediate observation? And can you suggest any measures for checking such malpractices ?

Answer.—No. We have heard of numerous instances of thefts in up-country yards taking place under the nose of the Railway Police but we are not prepared to quote definite instances.

We suggest better supervision by the superior grades of Police. (Appendix M-2).

RAILWAY TRANSPORT FACILITIES.

A member of the Chamber in October 1921 pointed out to the Committee that, in view of the considerably larger crops of cotton seed and other produce which, owing to the favourable monsoon, might be expected that year, members of the Chamber interested in the movement of these crops felt some apprehension with regard to the provision of adequate transport arrangements by the railways concerned. They stated that for reasons well-known the railways had been unable for several years past to cope satisfactorily with the volume of traffic offering, and the great paucity of rolling material had called forth the equally well-known abuses on the part of the subordinate railway staff connected with the distribution of wagons. They understood, they added, that it was at one time the opinion of railway officials that by the end of 1921 the railways would again be in a position to cope with normal traffic in a normal manner inasmuch as they would then have a sufficient supply of wagons and locomotives. The member enquired whether the Chamber had any recent information on these points and, if not, suggested that the railways concerned might be addressed and asked in what manner they expected to cope with the increased traffic which might be expected during the coming winter and spring months.

The Committee accordingly addressed the Railway Department of the Government of India (the Railway Board) enquiring as to whether the railway administrations concerned anticipated any difficulty in making adequate arrangements for the larger crops of cotton, seeds and other produce which might be expected as a result of the year's favourable monsoon. The Committee drew attention to the fact that the railways for several years past had been unable to cope satisfactorily with the comparatively small volume of traffic then offering and affirmed that the late Chairman of this Chamber

voiced the general opinion when, in his speech at the Annual General Meeting in April 1921, he said :—

"The existing equipment of our railways is insufficient to meet the present requirements of the internal coal trade. What would have been our position as regards coal had the railways been required to move the surplus harvests of bumper crops ?"

The Committee understood that it was at one time the belief of several railway officials that a reversion to, approximately at any rate, pre-war conditions might be expected by the end of 1921 but, from the information before them at the moment in that connection, they could not see how even so moderate a standard was likely of attainment.

The Committee stated that they were fully aware that the question had been recently dealt with in the Report of the Indian Railway Committee and expressed a hope that the proposals therein made would in due course remove the anomalies which had in the past interfered with the adequate upkeep of the railways. They added, however, that it could hardly be hoped that the recommendations of that Committee would have any immediate influence on the situation as it existed at the moment and they felt that the situation was so serious, and that the inability of the railways to cope with any large volume of traffic would be of such grave consequence to the trade of Bombay, that they were justified in again asking that steps might be taken to improve the position with regard to the provision of railway facilities.

In conclusion the Committee stated that while their letter was no doubt too late to have any effect on the position in the critical months of the cold weather of 1921, they trusted that it would be at least possible to make some improvement in the near future. The Committee understood that there were in fact resources from which the railways might have secured considerable help in the way of rolling stock but for the incidence of the rules in force as to "lapsing grants" and of the redistribution of finance even within the year to which it was allocated and expressed an earnest hope that a rational and far-sighted programme of development might be substituted as soon as possible for the existing policy of working from day to day. (Appendix **M-3**).

RAILWAY RISK-NOTES FORMS B & H.

(See Report 1920, Vol. I, p. 117)

The Agra Trade Association forwarded, for the information of the Chamber and necessary action, a copy of the following Resolution which had been passed by the Executive Committee of the Association at a meeting held on the 21st March 1921:—

"That Railway risk notes, Forms B and H, are detrimental to the interests of trade because under their protection and pretence the railway staff and the coolies commit theft as they can safely assert that by virtue of these forms the railway companies are not responsible for any loss or damage. Somehow or other they have got the High Court ruling also in their favour, and according to these decisions the owner of the goods must prove the theft and not the railway company from whose possession the goods have been lost. It cannot be within the power of any man to prove how and where the theft was committed. Under these circumstances traders cannot seek redress from the Courts, and so this Committee strongly condemns these forms and recommends their discontinuance. In case it be necessary to keep these forms in use, they may be restricted to goods liable to be destroyed by fire or damaged by rain."

In reply the Committee informed the Agra Trade Association that they had recently placed their views in connection with the question of Railway Risk Notes before the Associated Chambers of Commerce of India and Ceylon and the Railway Police Committee and added that, in their opinion, the Railway Risk Notes should be so amended that the onus of proof should not entirely lie with consignees. (Appendix **M. 4**).

RAILWAY SURCHARGE ON FLOUR.

The Agra Trade Association at the end of April 1921 asked this Chamber to move the Government of India to remove or modify the surcharge of 2½ annas in the rupee on railway freight as they considered the surcharge was likely to produce evil effects upon the trade of India, which was already dull.

The Committee, in reply, stated that as it has been found necessary to increase railway freights in order to provide the additional money required for railway expenditure during the year 1921-1922, pending the detailed examination of the various tariffs which it was understood was in progress, the Committee did not know of any fairer method than an all-round surcharge.

In this connection the Committee reminded the Agra Trade Association that the surcharge had been passed for one year only and would cease on the 31st March 1922, unless reimposed by the Indian Legislature.

The Committee, however, addressed the Finance Department of the Government of India in May 1921, and drew attention to Schedule IV of the Indian Finance Act of 1921, which provided, *inter alia*, for a surcharge of two and-a-half annas per rupee of net freight payable on all goods carried by railways, including coaching traffic, but excluding food grains and pulses, firewood and fodder. Flour, which was really crushed "food grains", was, the Committee understood, not so excluded.

In this connection the Committee stated that the Bill as amended by the Legislative Assembly exempted "food-stuffs," but when it was pointed out in the course of the debate in the Council of State that this term might be held to include all sorts of edibles, such as ghee, fish, etc., the wording, as it stood, was adopted. The Committee believed that it was the intention of the Legislature to include "flour" under "food-stuffs," but as "flour" was not a "food-grain" the Railway Department of the Government of India were adhering to the strict interpretation of the wording of the Act.

In the circumstances the Committee strongly urged that flour should be specifically exempted from the surcharge, and they therefore suggested that Government should issue, as soon as possible, a ruling to the effect that for purposes of Schedule IV of the Finance Act, 1921, the term "food grains" should be held to include "flour."

A copy of the above letter was also sent to the Commerce Department of the Government of India for information.

Towards the end of May 1921 the Government of India informed the Chamber that it had been decided to exempt "flour" from the payment of Railway surcharge with effect from the 1st of June 1921. (Appendix M. 5).

RAILWAY FREIGHT RATES.

ENHANCEMENT OF MAXIMA RATES.

The Railway Department of the Government of India informed the Chamber, in December 1921, that the necessity for enhancing the maxima rates for goods traffic, which it was permissible to charge, had been under the consideration of the Government of India, and it had been decided to introduce 10 new classes in place of the existing 6 classes in which commodities were grouped.

The new classes would correspond to the existing classes as follows :—

Existing.			Proposed.		
Class.	Maximum.	Minimum.	Class.	Maximum.	Minimum.
1st	·333	·100	1st	·38	·100
			2nd	·42	
			3rd	·58	·166
2nd	·500	·166	4th	·62	
3rd	·666		5th	·77	
			6th	·83	
4th	·833		7th	·96	
			8th	1·04	
5th	1·000		9th	1·25	
X	1·500		10th	1·87	

and the maxima of the new classes would exceed the maxima of the existing classes by approximately 15 per cent. and 25 per cent., respectively.

The existing permissible maxima for the first five classes of goods traffic were fixed in 1887, and that for X Class in 1896, and the Government of India were satisfied that existing conditions justified their enhancement.

It was further stated that the enhanced maxima and the revised classifications would be introduced with effect from the 1st April 1922, when Schedule IV of the Indian Finance Act, 1921 would cease to be operative.

RAILWAY DEMURRAGE.

The Tata Iron and Steel Company, Limited, in May 1921, asked the Chamber to take up with the Railway Board the question of the liability of industrial companies to pay demurrage to railways on account of wagons being held up in consequence of a general strike at their (the Company's) works. The Company suggested that in future it should be accepted as a principle that where a strike broke out at the works of a company without warning, then such company should not be held liable for demurrage, but where wagons were loaded and despatched at the request of a company after a strike had broken out, the company should be held liable for demurrage.

The Committee in reply stated that while they fully appreciated the difficulties of the company in the matter, they felt that it was not possible for the Chamber to take up the question with the Railway Board on general grounds, as in their opinion each case, when it arose, should be a matter for adjustment between the railways and the company concerned, and should be decided on its own merits.

In December 1921 the Tata Company informed the Chamber that consideration had been given to the subject at the Indian Railway Conference Association's meeting in the preceding October and it had been resolved that the matter was one for mutual arrangement between industrial companies and the railways concerned. (Appendix **M-6**).

COAL SUPPLY.

(See Report 1920, Vol. I, page 120.)

The Associated Chambers of Commerce of India and Ceylon, in December 1920, forwarded to this Chamber a copy of a letter that had been addressed to the Government of India by the Bengal Chamber of Commerce in regard to the coal situation. The Bengal Chamber pointed out that, while the demands on the Bengal coal fields would greatly increase in the near future, transport facilities, which already were seriously inadequate, would either deteriorate or remain stationary and they consequently urged that the only remedy was to improve the

railways until they were capable of handling the trade of the country and that the Railway Board should consider, in consultation with the authorities of the East Indian and the Bengal Nagpur Railways, what measures could be taken immediately to improve the railway transport facilities for coal. The Bengal Chamber of Commerce was of opinion that the money required for these measures should be found at whatever cost.

The Committee of this Chamber strongly supported the recommendation that immediate provision, both financial and otherwise, should be made for the improvement of railway transport facilities for coal and telegraphed to the Government of India to that effect. The Committee further recommended that ample provision should be made, not only for rolling-stock to carry coal, but also for increased railway facilities in the coal fields, and their vicinity, for moving rolling stock.

In March 1921 the Committee were informed that, in consequence of representations as to the necessity for an alteration in the existing system of distribution of coal wagons in the Bengal and Bihar & Orissa coal fields, the Government of India had taken the opportunity of the presence in Delhi of members of the Council of State and Legislative Assembly who were interested in the matter to refer the question for discussion to an informal Committee, the members of which represented both producers and consumers. Bombay interests were represented on the Committee by the Hon'ble Mr. (now Sir Arthur) Froom, the Chamber's representative in the Council of State and the late Mr. Rahimtoola Currimbhoy, M. L. A., the representative of the Bombay Millowners' Association in the Legislative Assembly.

As was however anticipated the Committee came to the conclusion that the interests of the consumers on the one hand and of the producers on the other were irreconcilable. As a compromise, however, they recommended that the scheme outlined in their report, a copy of which will be found printed in full in the Appendices, should be given a trial, at any rate tentatively.

The Government of India subsequently announced that they had accepted the recommendations contained in the report, subject to the modifications that Iron and Steel Works should be ensured sufficient supplies to keep them at work, and that necessary Government requirements should be given the same preference as

public utility companies. The Government of India also reserved the right to withdraw the system proposed by the informal Committee, and to adopt any other system, if they considered such action on their part necessary or advisable.

The essential feature of the informal Committee's report was the constitution in Calcutta of a representative Committee, afterwards known as the Coal Transportation Committee, to draw up a detailed scheme for the distribution of coal wagons based on the recommendations of the informal Committee, with the modifications accepted by the Government of India, and to submit the scheme, when formulated, to the East Indian and Bengal Nagpur Railways for a report as to whether it was workable from a railway point of view.

The scheme prepared by the Coal Transportation Committee in the above connection was subsequently published for general information in May 1921 but its introduction was delayed pending the collection and tabulation by the Committee of certain necessary information in regard to the collieries' raisings and contracts. It was then found that certain unforeseen difficulties, which were likely to affect the successful working of the scheme, had arisen. The principal were—

(1) Over-contracting by some collieries on a large scale;

(2) the difficulty experienced in obtaining details of contracts;

(3) over-purchasing by some consumers.

As the object of the original scheme was to ensure, as far as possible, that certain preferential consumers should be supplied in full first and that industries holding contracts with collieries should be safeguarded in the matter of their supplies by the exercise of a check to see that wagons supplied on a *pro rata* basis were used to implement those contracts, it will be readily realised that the existence of the above difficulties prevented the scheme being worked as intended.

In July 1921 the Associated Chambers forwarded to this Chamber a copy of a letter from the representative of the Bengal Chamber on the Coal Transportation Committee in which it was stated that the returns in question had been examined by the Committee and confirmed the opinion, which had been generally held,

that, in view of colliery commitments and the large proportion of them which could be classed as preferential supplies, the adoption of the scheme as it stood would be contrary to the interests of consumers, especially those holding unfulfilled contracts. In the absence of further instructions from the Government of India, to whom the position had been represented, it had accordingly been decided merely to advise the collieries of the pro basis allotment of wagons which would fall to their share if and when the scheme was introduced as a working proposal.

In the meantime the views of this Chamber were invited upon a suggestion which had been made to the Committee that, in view of the prevalence of "over-booking" by collieries, authorizations similar to the "Special Indents" previously in use should be included as part of the scheme. As the scheme stood at the moment only the colliery was required to declare its contracts, the consumer having no part therein. It was pointed out that the consumer who was established in Calcutta could of course obtain information from the Committee but that the Bombay and up-country consumer was in a less favourable position in that respect and injustice might conceivably be done to him because he was not "on the spot" and in touch with his coal contractors or the Coal Transportation Officer.

On the other hand, if the Special Indent system were adopted in conjunction with the returns already in the possession of the Coal Transportation Committee, the Committee or the Coal Transportation Officer would only issue authorizations for coal to be despatched up to the extent of the coal available from the colliery or of the wagons which could be handled on the pilot section in which the colliery was situated. Sellers and buyers of the coal would sign, as before, the Special Indent and both would be advised as to whether the necessary authority had been granted or not. The advantage of the proposal was that the consumer would be advised promptly of his position and could make such other arrangements as might be possible in the event of no deliveries under his original contracts being available. The Special Indent System possessed also the further advantage that as it had already been in use it was understood by all consumers.

An additional advantage to be gained from the amalgamation of the two schemes was that however fair

the new scheme alone might prove to be as between collieries it was likely to operate unfairly as between consumers. For example, a consumer with large coal contracts in hand might receive deliveries from several sections and so secure a considerable quantity in excess of his immediate requirements, while at the same time another consumer with equally large contracts might only receive a fraction of his needs owing to the contracting colliery being situated in a congested pilot section. Under the Special Indent System, on the other hand, no consumer would receive authority for any quantity in excess of his proved needs. It was however pointed out that the successful working of the new proposal would largely depend upon the extent to which the Mining Engineer restricted his demands to his basis allotment as then established. In that connection it had been indicated that 1000 wagons a day should be sufficient for loco, etc needs and to ensure delivery of that quantity it might be necessary to grant preference to the extent that the Mining Engineer's daily requirements must be met before wagons were available for other consumers.

The scheme outlined in the foregoing paragraphs was approved. by this Chamber but was apparently not adopted as, at a meeting of the Coal Transportation Committee held in September 1921, a fresh scheme was discussed and, subject to a joint minute of dissent by the representatives of the Bengal Chamber of Commerce and the Bengal National Chamber of Commerce, was approved by that Committee. A summary of the new proposals was submitted to this Chamber by the Hon'ble Sir Arthur Froom, its representative on the original informal Committee.

Briefly stated the proposals were that, if the scheme was approved by the interests concerned, it should be introduced with effect from the 1st January 1922 and that the method of allocating wagons should be as under:—

(a) The Mining Engineer should receive preferential supplies up to a limit of 1050 wagons on any one day.

(b) The necessary requirements of public utility companies should also be met from preferential supplies.

(c) After requirements under the above classes had been met the balance of the wagons available should be

distributed amongst collieries *pro rata* to their raisings plus their stocks but less the amount of their sales to the Mining Engineer or public utility companies. From the wagons so received by a colliery, and on the joint application of buyer and seller, the number required to effect despatches against contracts should be given preference in loading. This arrangement should be known as "Special Transport Facilities."

As this scheme, details of which will be found in the Appendices, also proved to be unworkable it is unnecessary to describe in detail the nature of the arrangements proposed in connection with preferential and public supplies but it may here be mentioned that the Committee of the Chamber, in expressing their views on the proposals, took the opportunity to make their attitude on the vexed question of the cancellation of coal contracts quite clear and stated that, with reference to the provision made in the scheme for the registration of contracts by mutual arrangement between buyers and sellers, they considered that the seller should only have the option of cancelling the arrangement when once the registration had been effected upon production of adequate and satisfactory reasons, e. g. non-payment of bills. The Committee added that they held very strong views in the latter connection as they could see no reason why contracts relating to coal supplies should not be as binding upon both parties as any other contracts and they deprecated very emphatically the suggestion that the supplier should be allowed to withdraw from such contracts whenever it was to his interest to do so. They were further of opinion that no solution of the wagon supply problem satisfactory to industrial interests on this side of India could be found until the binding nature of such contracts was recognized, and accepted in practice, by all parties to the transaction.

The Committee also agreed with the writers of the minute of dissent in their contention that the scheme failed to provide for assistance to industrial concerns, with outstanding contracts, in grave danger of closing down for want of coal and they considered that provision ought to be made for the grant of such assistance at the discretion of the Coal Transportation Officer.

The position which had arisen in consequence of the failure of the scheme which was to have been adopted as a compromise between producers and consumers was

further examined at a meeting of the original informal Committee held on the 26th of September 1921 and again in December 1921 but no workable scheme has yet been evolved. In justice to the Committee however, it should be stated that the principal difficulty with which they have been confronted throughout the negotiations is the fact that the situation at the collieries has undergone such rapid changes that at no time were the issues clearly defined; it often happend that at the beginning of a month the introduction of any scheme was unnecessary owing to the prevailing scarcity of the coal, while by the end of the month the wagon shortage was as acute as ever.

Throughout the period under review, during which time the existing system of wagon supply has remained in force, the Secretary of the Chamber has performed the duties of Coal Certifying Authority, Bombay, which, with the sanction of the Committee, he took over in November 1920 at the request of the Railway Department (Railway Board) of the Government of India.

(Appendix M-7).

BOMBAY TELEPHONE SERVICE.

(See Report 1920 Vol. I, page 136.)

In March 1921, the Committee again had occasion to address the Bombay Telephone Company in regard to the inefficiency of their service and pointed out that in view of the explanation given by the Company in regard to the several undesirable features apparent in the telephone service (see page 136 of the report for 1920), and especially the assurance given by the Company that steps had been taken to improve the number and efficiency of the personnel of the Company, the Committee subsequently addressed the Government of India in the matter of the extension of the Company's license. Such action on the part of the Committee was based upon the assumption that the inefficiency of the service then provided was occasioned in part, if not entirely, by the failure of Government to announce their intention with regard to the renewal of the license, and that the Company were in fact doing their utmost to get the best out of their installation.

The Committee observed, however, that complaints with regard to the working of the service were actually becoming more frequent and more serious. Their attention had been drawn specifically to the correspondence that the Company had had with a member of the Chamber. The firm in question gave in detail its experiences in connection with a certain call, and the members of the Committee were of opinion that its experiences, far from being exceptional ones, were of the commonest daily occurrence. The Committee pointed out that the leading firms did not work with ignorant sepoys, but through a central exchange controlled by a more or less trained operator, a fact which did not appear to have improved the communications in the least degree.

The Committee understood that one of the assistants of the Company had committed himself to the statement that no Telephone Company could make effective more than 50 per cent. of its calls. This appeared to the Committee to be a singularly low standard which would not be accepted in any other country. But as a matter of fact the Bombay Telephone Company's performances fell far short of even such a moderate promise.

Such service on the Company's part, the Committee submitted, was hardly in keeping with their plaint that, with the renewal of the license for a long period of years and the installation of the automatic system, their subscribers would no longer have any cause for complaint. As an earnest of their good intentions in the matter and a sure means of enlisting the support of the mercantile community in their representations to Government with regard to the license, the Committee submitted for the most careful consideration of the Company the desirability of rendering as efficient service as possible with the facilities they enjoyed and, to that end, the employment of a large number of, and more experienced, operators even if such a course necessitated the payment of a higher rate of wages and a proportionate temporary decrease in the Company's gross profits.

In their reply, the Bombay Telephone Company stated that they had explained in their previous letter the nature of the difficulties with which they had to contend and added that the situation, as then described, still obtained except that, so far as faults were concerned, their difficulties had been materially increased as a result of the exceptional violence of the monsoon of 1921.

The Company assured the Committee that they had taken all reasonable measures to carry into effect the

assurances they had given with regard to the improvement in the number and efficiency of the personnel of their staff and emphasised their contention in that connection by a detailed statement of the improvements in question during the period mentioned.

In order to disprove conclusively the Committee's statement in regard to the number of effective calls the Company stated that over four thousand consecutive calls received between the hours of 10 a.m and 6 p.m., had been placed under observation and submitted a tabulated statement showing the results obtained. From the statement it appeared that the actual number of effective calls (i.e., calls in which an immediate connection with the number required, after they had been received by the Central Exchange, was effected) represented 75.37 per cent. of the total received, and the balance was made up of calls in which the number required was engaged and those in which no replies were obtainable. The Company explained that an ineffective call in the latter connection might be due to the subscriber being engaged or to the telephone being out of order.

The Company added that it was apparent from the statement that the no-reply percentages were highest in the early morning and evening from which fact they adduced their contention that the greater portion of ineffective calls was attributable to subscribers and not to telephones being out of order.

A further statement was also submitted showing that the number of written and verbal complaints received by the Company had decreased from 1685, during the week ending the 30th July 1921, to 796 in the week ending the 27th August. Generally speaking, the Company stated, faults were dealt with in the order reported but special attention was given to important telephones.

With regard to the closing paragraph of the Chamber's letter the Company stated that, for the first time during their history, they had paid a declining dividend as a result of the past year's working. The decrease was almost entirely due to the payment of higher wages in order to secure efficiency.

Finally the Company explained that correspondence with regard to individual calls was not likely to serve the Chamber's interest as the Company dealt with about a million calls per week and out of that large number it was only to be expected that certain calls would be

unsatisfactorily dealt with. The Company, however, assured the Committee of their willingness to give the most careful hearing to any suggestions which the Committee might advance with a view to improve the service and to that end they suggested that the Company's representative might be asked periodically to meet the Committee, or a special Sub-Committee appointed for the purpose, in order that both sides of the question might be discussed.

The Company, however, reiterated their adherence to the view that the only real solution of the problem was the replacement of the manual system by an up-to-date automatic system. They added that, since advancing that view on a previous occasion, the possibility of carrying it into effect had been materially assisted as a result of an offer which Government had recently made to the Company whereby a guaranteed extension of tenure was approved, subject to certain conditions, the terms of which were then under consideration by the Company's Board of Directors.

At the same date the Committee were informed by the Government of India that, after further consideration of the case for the acquisition of the Bombay Telephone Company, the Government of India had decided to follow the course indicated by the Chamber and did not then propose to acquire the Company's system in 1923. The Government of India added that they had instructed the Director of Posts and Telegraphs to offer to the Company a guaranteed extension of their existing license up to March 31st·1943, subject to certain conditions which were intended to ensure in future the maintenance of a thoroughly efficient service and which would be embodied in a formal contract. Theoffer had been communicated to the Company concerned and their reply was awaited.

The Committee were subsequently afforded an opportunity of perusing the terms referred to in Government's letter, through the courtesy of the Company's Board of Directors; and Mr. C. Robinson, the Secretary and Manager of the Company, was present at their meeting held on the 21st September.

During the general discussion which ensued, the Committee referred particularly to the question of the definition of effective and non-effective calls and explained that the Company's statement in that connection took no account of the chief source of complaint,

namely, the inability of subscribers to get any reply from the Central Exchange in the first instance. No record of such failures was for obvious reasons obtainable but in outlying areas they formed a very high percentage of the total number of calls. It appeared that the failures in question were due either to lack of attention upon the part of the operators, particularly in the early morning and evening, or to the prevalence of faults. In the latter connection, Mr. Robinson explained that the extent to which line faults existed was due to the number of overhead wires used, and the exceptionally severe monsoon conditions; and the duration of instrument faults to the difficulty experienced by the Company in recruiting sufficient men for inspection and repair work although every inducement in the way of pay and prospects was offered.

As a result of the discussion, the Committee decided to request the Government of India to furnish them with a copy of the conditions referred to in their previous letter as the Committee were anxious to know the extent of the protection likely to be afforded thereby to the public in general, and the commercial community in particular.

In reply the Government of India stated that the conditions intended to secure an efficient telephone service in future in Bombay had not then been embodied in formal contract form; but the substance of the terms that had been proposed for the acceptance of the Bombay Telephone Company was as follows :—

(1) The Company shall forthwith arrange for the installation of an automatic or modern central battery system and this work shall be completed within such period not exceeding five years as may be arranged between Government and the Company.

(2) (*a*) In the case of subscribers' circuits which are never connected through to a Government Trunk exchange the transmission equivalent of the circuit shall not exceed eight miles of standard cable, and the instruments used shall be capable of transmitting and receiving clear commercial speech over a circuit comprising any two such subscribers' circuits joined by regular cord circuits to an artificial line having an equivalent of 10 miles of standard cable.

(*b*) In the case of subscribers' circuits which may be connected through to a Trunk exchange the transmission equivalent of the subscribers' circuit, plus all cord or junction equipment, or terminal equipment, in the Company's exchange shall not exceed five miles of standard cable, and the instruments used shall be capable of transmitting and receiving good clear commercial speech over a circuit built up of two such subscribers' circuits joined by the regular cord or junction equipment to an artificial line having an equivalent of 30 miles of standard cable.

(*c*) The Company shall make regular service observations and submit to the Director-General of Posts and Telegraphs a quarterly summary of these observations showing :—

(1) Wrong connections (wrong numbers, etc.)
(2) Time in answering calls.
(3) Time in clearing calls.
(4) Time in answering recalls (lamp flashing by subscribers).

(3) In the event of Government deciding to close any of the existing Government systems in areas in which the Company is operating, the latter shall be required to transfer to their system all or any of the subscribers on the Government system upon being given reasonable notice.

(4) The terms of clause 20 of the first schedule of the existing license must be understood to include exchanges worked in connection with Government long distance trunk lines.

(5) The Company shall be bound to extend their system, if so required by Government, so as to include any suburb of the town or towns in which it is operating, provided that a reasonable demand for telephone facilities exists in such suburb.

(6) Should the Company fail to observe any of the preceding conditions, the Government of India will be entitled to revert to their rights under clause 8 of the main license.

The Government of India added that they were prepared to give careful consideration to any reasonable demands for additional safeguards which the Committee might desire to suggest.

The Committee, in reply, informed the Government of India that of the clauses above referred to, those that were of interest to the Bombay public were chiefly 1, 2 (c) and 6; of these clauses the Committee considered that 1 and 6 were satisfactory.

With regard to clause 2 (c), however, the Committee drew the attention of Government to the fact that the chief complaint against the working of the Bombay telephones lay not in any delay in clearing a call after its acknowledgment but in the extreme difficulty of obtaining a reply at all from the Exchange. The experience of each member of the Committee was that, although the service within a few hundred yards of the Exchange was tolerable, all telephones outside a small radius, whether at Malabar Hill or at Parel, were most unreliable. They were frequently out of action for long periods at a time, and even when they were apparently in working order, it was a matter of great uncertainty as to whether any call would be answered by "Central." For obvious reasons no record of such failures was kept by the Company but the Committee considered that no system of service observations was likely to be of any value unless at any rate complaints in regard to such failures were recorded. It might not be found that the number of complaints hitherto made was unduly high; but it must be remembered that, as things stood, there was little inducement to a subscriber to complain in the hope of any improvement in his service.

The Committee considered that the only remedy for the existing state of affairs was that, in addition to the other safeguards proposed by Government, a register of complaints, should be instituted for regular inspection by a qualified officer, that subscribers should be invited to make their complaints and that an undue proportion of complaints should operate in the same direction as an unsatisfactory service on the lines laid down in clause 2 (c).

The Committee were not aware whether it was practicable to enforce penalties of any kind in addition to the threat of a cancelment of license, but they observed that while the Company was to be compelled to make regular service observations, failing which the proposed license would be cancelled, no provision was made for any sort of penalty in the event of the service proving unsatisfactory, nor apparently had Government any right in that event to cancel the license.

The Committee therefore requested Government to consider the above aspect of the case in order that everything possible might be done to ensure a satisfactory service.

Subsequently the Committee were afforded an opportunity of considering the proposed Draft Agreement between the Secretary of State for India in Council and the Bombay Telephone Company Ltd., the substance of the terms of which had, as stated above, been communicated to them by the Government of India, and in again addressing the latter in the matter they stated that they were glad to observe that the terms in question provided for the maintenance by the Company of a register not only of service observations but also of complaints, which was in accordance with their recommendation in that connection, and they presumed that the draft in question embodied, in their final form, the conditions which were intended to secure an efficient telephone service in future in Bombay, and only awaited the formal ratification of the Governor-General in Council.

Upon that assumption the Committee stated that they were of opinion that the terms of the proposed agreement, which had received their careful consideration, were as satisfactory as could be expected under existing conditions.

Accordingly the Committee requested that the Government of India might expedite the conclusion of the Agreement with a view to enable the Company to complete, at the earliest possible date, the various structural and other alterations necessary to secure a permanent improvement in the existing service. (Appendix **N-1**).

THE ENGLISH MAIL CONTRACT.

The Bengal Chamber in April 1921 asked by telegram for the views of this Chamber regarding the proposed new arrangement whereby the English Mail Steamer would arrive in Bombay on Saturdays instead of Fridays. They stated that the opinion in Calcutta was that this arrangement would be inconvenient to both Calcutta and Bombay, and they desired to know what action this Chamber proposed to take.

The Committee in reply telegraphed to the Bengal Chamber to the effect that no official confirmation of the reported new arrangement regarding the English Mail could be obtained in Bombay. The Committee considered, however, that the arrangement outlined would be a distinct convenience to Bombay. In confirming the above telegram the Committee stated that while the report in the Press of the proposed new arrangement appeared to be entirely unfounded, the Committee would be glad to discuss with the Bengal Chamber any points that the latter might care to raise in the event of any arrangement of the nature indicated materialising at a later date. In the meantime the Committee stated that one of the chief considerations which had influenced them in arriving at an opinion as to the suitability of the dates suggested was the existing scarcity of hotel accommodation in Bombay. Another consideration was that if the new dates were adopted the whole of India would be on the same basis and Bombay would no longer be afforded the opportunity of answering letters one mail in advance of the rest of India.

The Committee in August 1921 addressed the Bengal Chamber in regard to the continued late arrival of the mail steamers, which was causing considerable comment and dissatisfaction generally in commercial circles in Bombay, and enquired whether any reference in the same or a similar connection had been made to the Bengal Chamber.

In the event of the answer being in the affirmative, the Committee enquired as to what action, if any, the Bengal Chamber had under consideration with a view to effect an improvement in the existing mail service pending the introduction of the new arrangement.

In the above connection the Committee added that they were given to understand by the Director-General of Posts and Telegraphs, at an interview which they had with him early in the previous year, that the new revised terms of the mail contract were still the subject of negotiations between Government and the Company concerned, and, further that, pending a decision in the matter, the provisions of the existing contract, and, in particular, those relating to the penalties in respect of the late arrival of steamers, were more or less in abeyance.

The Committee stated that they were still without definite information in regard to either the conditions

and terms under which the mails were being carried or the nature of the proposed terms of the new contract, and asked the Bengal Chamber to give them any information that it might have on the above two points. As has already been stated the Committee enquired as to whether the Bengal Chamber contemplated taking any action in the direction of effecting an improvement in the existing service, and, if so, upon what lines.

The Bengal Chamber stated in reply that the report above referred to had been confirmed by the Director-General of Posts and Telegraphs, but they understood that the new scheme would not come into operation until later in the year.

In August 1921, the Committee again had occasion to refer to the unsatisfactory nature of the position, which was causing considerable comment and dissatisfaction generally in commercial circles in Bombay, and the Bengal Chamber was asked, *inter alia*, whether it had any knowledge of either the conditions and terms, particularly those relating to the penalties in respect of the late arrival of steamers, etc., under which the mails were then being carried, or the nature of the proposed terms of the new contract which, the Committee understood from the Bengal Chamber's previous letter, was under consideration.

In reply the Bengal Chamber stated that it understood that the introduction of the revised scheme of arrivals and departures which had been announced in April had been further postponed because sufficient steamers of the type necessary to ensure punctuality were not yet available. The Committee of that Chamber questioned whether any action on their part would be calculated to improve matters, pending the introduction of the new scheme. They added, however, that they had written to the Director-General of Posts and Telegraphs asking for information as to when the scheme would be introduced and whether, when it was introduced, punctuality would be ensured by the enforcement of the penalties prescribed by the mail contract. A copy of the letter in question was enclosed for the Committee's information.

At the same time the attention of the Committee was drawn to the following question asked by Sir Frank Carter, M.L.A., and the reply given by Mr. C. A. Innes, C.S.I., C.I.E., I.C.S., in the Legislative Assembly on the 22nd February 1921 :—

"Sir Frank Carter: (*a*) What is the present position of the Mail Contract between the United Kingdom and India?

(*b*) Was the contract suspended during the war?

(*c*) If the contract was suspended, has it since been renewed and on what terms?

(*d*) If it has not been renewed, will Government be pleased to state what their intentions are regarding it?

Mr. C. A. Innes: (*a*) The arrangement for the conveyance of mails between the United Kingdom and India forms part of the contract between the Postmaster-General, London, and the Peninsular and Oriental Steam Navigation Company for the conveyance of the East India, China and Australia mails. This contract came into operation on the 1st February 1908 and is terminable at any time after the 31st January 1915 on 24 calendar months' previous notice by either party to the contract. The Postmaster-General has arranged with the Peninsular and Oriental Steam Navigation Company that notice to determine the contract shall not be given by either party before the 31st January 1922, so that the contract cannot terminate before the 31st January 1924 at the earliest.

(*b*) The contract was not suspended during the war.

(*c*) and (*d*) As the contract was not suspended these questions do not arise."

The Committee accordingly addressed the Director-General of Posts and Telegraphs on the subject of the terms of the mail contract and generally endorsed the views expressed by the Bengal Chamber in that connection.

With regard to the irregularity of the delivery of the mails, however, the Committee stated that they had difficulty in reconciling the reply given by Mr. Innes to the view, which was very generally held both in Calcutta and Bombay, that the penalties prescribed by the contract in respect of late arrivals, etc., were being held more or less in abeyance.

In view of the foregoing considerations, and without prejudice to their view that every effort should be made to ensure the attainment of a regular service with the

minimum possible delay, the Committee suggested that they should be afforded an early opportunity of inspecting the terms of the contract in question.

The Bengal Chamber subsequently forwarded a copy of the reply which it had received from the Director General in which he stated that the proposal to commence a Friday departure from and Saturday arrival at Bombay of the mail steamers had been dropped and it was hoped that under the new contract the pre-war arrangement of a Friday arrival at, and Saturday departure from, Bombay would be re-introduced.

With reference to the question of the continued irregularity of the English Mails, the Director General felt certain that the Bengal Chamber must be aware that the Peninsular and Oriental Company had lost six M. class steamers and four other mail steamers during the war. Most of these steamers, he proceeded to say, were lost whilst doing other work for Government and labour conditions since the armistice had made it impossible to replace more than a small fraction of the losses. The Director General felt sure that the Bengal Chamber would admit that India owed a great debt to the Company in question, and to the Post office, for the service maintained during the war. The Company had done all that was humanly possible. They had maintained a fortnightly service between London and Bombay under the most extraordinary adverse conditions and since the armistice they had reverted to a weekly service with a very reduced fleet.

Finally the Director General said that the Post Office also suffered severely from the irregular arrivals of mails but he was convinced that the shipping company concerned was doing its utmost with the ships available and, moreover, were building new steamers with the greatest possible speed in order to replace those lost. He added that he was not in a position to give any date for the replacements but he would say that the Company were using every effort to accelerate their construction in order to re-establish a regular service.

In commenting upon the letter the Bengal Chamber made it clear that it did not regard the reply as in any way satisfactory and it added that it was considering the advisability of moving a resolution upon the subject at the next Conference of Chambers. The opinion of the Committee with reference to both the letter and the proposed resolution was invited.

At a later date the Director General also forwarded a copy of his letter to the Bengal Chamber as he considered that it disposed of one of the two specific points raised by the Committee in their own letter. With regard, however, to the question of penalties the Director General informed the Committee that he was not in a position to give any reply but, in view of what he had said to the Bengal Chamber, he doubted whether it would be either fair or feasible to ask the London General Post Office to impose penalties for late arrivals under existing conditions. He again emphasized the fact that he had already brought to the notice of the Postmaster General in London the very serious inconvenience which the irregular arrival of mails was causing to the commercial community in India; but he was afraid that until several more fast steamers were available it would be impossible to obtain the pre-war regularity of the service.

The Government of Bombay in December 1921 forwarded a copy of a letter from the Government of India with reference to the proposed change in the timings of the arrival and departure of the Foreign Mails and requested to be favoured with an expression of opinion upon the subject.

The Government of India in their letter stated that the contract with the Peninsular and Oriental Steam Navigation Company for the conveyance of the Indian, China and Australian mails would terminate on January 31st, 1924, and that the conditions under which tenders for a fresh contract for the carriage of Indian mails should be invited were under discussion between the British Post Office, the Secretary of State, and the Government of India.

The Government of India proceeded to say that it was proposed that the service should consist normally of a service once a week from a port in the United Kingdom and from some port in the Mediterranean via the Suez Canal to Aden and Bombay, and vice versa. While parties tendering were at liberty to select any port in the Mediterranean as the Mediterranean port of departure and arrival, the forms of tenders were being prepared on the basis of a voyage between Marseilles and Bombay, for which alternative tenders would be called for the following periods of transit, viz in—

(1) 336 hours;
(2) 324 hours;
(3) 312 hours;
(4) 300 hours;

It was explained that such times would be inclusive of the time occupied by the passage through the Suez Canal, all stoppages at intermediate ports and all time, if any, occupied in the transfer of the mails from one ship to another. They would not include the time taken in the carriage of the mails between London and Marseilles which would be approximately 25 hours. Under the existing contract a maximum period of 270 hours was prescribed in either direction for conveyance of the mails by the sea-route between Brindisi and Bombay, but it was not proposed to reopen this route. Parties might tender separately for the conveyance of the Indian mails from China or Australia.

The Government of India added that according to pre-war timings the mails were due to arrive in Bombay on Friday morning and to depart on Saturday. That arrangement was liable to cause a rush and confusion in Bombay during the interval between the arrival of one mail steamer and the departure of the next. The hotels in Bombay tended to be overcrowded on Friday afternoon and night and the travellers were put to considerable inconvenience. It had been suggested that a better arrangement would be for the outgoing mail to leave Bombay on Friday and the incoming mail to arrive on Saturday. It was anticipated that this arrangement would not prove inconvenient to the shipping companies, since it would avoid the clashing of the incoming and outgoing mails at Marseilles, where accommodation for two steamers at the same time was not available at the P. & O. wharf, and at Bombay would relieve them of the pressure under which they were required to work under the old arrangement on Fridays and Saturdays. It would suit the Indian Post Office since, if the outgoing mail at Bombay were cleared on Friday, the staff would be ready to deal with the incoming mail on Saturday morning. From the point of view of the railways, it would mean economy in the use of the three postal special trains, which would arrive at the Ballard Pier on Friday and be ready to leave again on Saturday. It was believed also that the travelling public would appreciate the change. In these circumstances the Government of India stated they would be glad if, after consulting the Chambers of Commerce and such other representative bodies as were likely to be interested in the question, the Government of Bombay would favour them with an expression of their opinion on this point. The Government of India added that they would also be glad to

consider any other points in connection with the new contract which the Government of Bombay might desire to raise.

The Committee, in replying to the Government of Bombay, stated that they approved the suggestion that arrangements should be made for the outgoing mail steamer to leave Bombay on Friday, instead of Saturday, as had been the case hitherto, and for the incoming mail steamer to arrive on Saturday, instead of Friday.

At the same time the Committee recognised that there were other ports than Bombay to be considered in arriving at a decision in the matter and that, although, so far as the interests of the mercantile community in Bombay were concerned, the proposed alteration in the timings would certainly be an advantage, they considered that His Majesty's Postmaster General in London and the shipping companies concerned were alone in a position to view the whole question from a proper perspective. **(Appendix N-2).**

DELAYS IN THE DELIVERY OF TELEGRAMS IN BOMBAY.

During the months of February and March 1921 the question of the delay in the delivery of telegrams in Bombay was the subject of complaints from various members and one member outlined a proposal designed to improve the unsatisfactory position. It was suggested that the Chamber should ask the Central Telegraph Office to provide a number of small boxes, each a little wider and longer than the size of a telegram envelope, and deep enough to hold a fair number of messages. Some hundreds of these boxes might be provided, each marked with the relative telegraphic address of each firm. It might also be stipulated that the boxes should be used only during certain hours or during all hours, according to the desire and need of the individual firm.

The Committee communicated the proposal to the Superintendent of the Central Telegraph Office, Bombay, and requested his views with regard to the feasibility of the measures suggested. The latter officer, in reply, explained the procedure in vogue in the Central Telegraph Office which he considered was better and more satis-

factory than that proposed above. Briefly the existing arrangement, known generally as the "window delivery system", was that a telegram, when ready for delivery, was immediately handed over to the addressee's office peon specially deputed for that work. In the latter's absence the telegram was retained in the telegraph office for a period of 15 minutes and, in the event of the said peon not putting in an appearance in the interval, the telegram was delivered to the addressee in the ordinary way. The Superintendent stated that there was no objection to firms or others arranging to receive their telegrams at the window at all times. He added that the advantages of the departmental arrangement were, first, that no separate or extra fees were levied for the several addresses of the firms which were all treated as one ; secondly, that provision was made for the possible absence of the firms' messengers and, in the event of their prolonged absence, for any undue detention and delay of telegrams ; lastly the system provided for the secrecy of telegrams by their delivery to a firm's own accredited representatives.

After a careful comparison of the system in force with that suggested the Committee informed the member with whom the proposal originated that they did not consider any good case had been made out for a change.

Subsequently, in October 1921, the question of delays in the delivery of telegrams again formed the subject of complaints from certain members of the Chamber and the Committee on this occasion, also, represented the matter to the Superintendent of the Central Telegraph Office. The Committee explained that the delay occurred not only in the case of telegrams delivered by telegraph peons but also in the cases where mercantile firms had made arrangements for their own peons to remain always on the premises in order to take direct delivery of telegrams. Instances had come to the knowledge of the Committee in which telegrams had not been handed to the waiting peons for over four hours after the time of arrival noted on the forms. The position, in the Committee's opinion, was a serious one and they accordingly requested the Superintendent to advise them as to the reasons for such undue delay. The Committee also desired to know the procedure adopted by the Central Telegraph Office in such matters and, in addition, the steps it was proposed to take with a view to remedy the existing situation.

In reply the Superintendent explained that delays in addressing telegrams, in excess of one hour, had occurred owing to the excessive number of absentees, due to malaria, in the ranks of the clerks and peons in his office. The delays in delivery were due to the same cause but arrangements had been made to engage additional staff and to supplement the depleted staff at the Central Office by the transfer of delivery establishments from the local sub-offices.

The Superintendent also described the various means by which members of the Chamber could assist him to reduce delays to a minimum. He suggested, in the first place, that firms might arrange to take delivery, so far as possible, after office hours, and particularly on holidays, as otherwise there was a heavy accumulation of telegrams for delivery at 10 a. m. the next working day. Secondly he recommended all members of the Chamber to avail themselves of the window delivery system and arrange for a peon to be always in attendance at the Telegraph Office. Finally he suggested that firms should, if possible, avoid the use of alternative addresses.

In the circumstances the Committee were satisfied that the question was receiving the attention of the authorities concerned. (Appendix **N-3**).

CABLE EXPRESS RATES.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in Calcutta on the 24th and 25th January, 1921, the following resolution was adopted :—

"That this Association notices with approval the improvements in cable communications between India and the United Kingdom effected during the past year, and trusts that Government will do all in their power to effect still further improvements so as to bring the time in transit up to the pre-war standard; and that the Association further trusts that early steps will be taken to abolish the express rates charged on cables."

In July 1921 the Associated Chambers of Commerce forwarded to this Chamber, for an expression of opinion thereon, copies of correspondence that had passed

between the Association and the Government of India in regard to the above resolution.

The Government of India, in their letter to the Associated Chambers, stated that it appeared from the proceedings of the Annual General Meeting that the grounds on which the system of express messages at triple rates was objected to by the meeting were, firstly, that they would tend to the gradual shelving of other traffic and would lead to the elimination of ordinary messages, and secondly, that the extra charge made for express messages was burdensome.

The Government of India explained that urgent messages at triple rates were introduced in order to enable commercial firms to obtain the priority on the cables which they needed during the period of telegraphic congestion following the war, and which they were prepared to pay for. Such messages were permitted on the cables from Ceylon, and there was a risk that, if they were discontinued in India, Indian firms would be tempted to forward their telegrams to their agents at Colombo to be repeated thence as urgent private messages. The Government of India felt that, if this class of foreign telegrams was abandoned, the commercial public in India would be placed at the disadvantage that urgent triple rate telegrams transit in India from west to east and *vice versa* would take precedence, over other classes of telegrams to or from India. Another result would be that, since the cable companies and other telegraph administrations had adopted the urgent triple rate class, telegrams inwards to India, classed as urgent, would travel more quickly than telegrams outwards from India.

The Government of India added that the order of priority of foreign telegrams, as prescribed in the International Telegraph Convention, was as follows :—

(1) Clear-the-line,
(2) Government priority A,
(3) Urgent private,
(4) State,
(5) Ordinary private,

and attached a statement showing the percentages of the total number of messages and words in the different classes of foreign telegrams dealt with during the period May 1920 to March 1921, *via* Bombay, Madras, and

Karachi. From this it was seen that the commercial community were making considerable use of the class of urgent private telegrams, and it was thought that telegraphic traffic over the cables generally was not yet being disposed of with sufficient expedition to justify the immediate withdrawal of that class. As soon as the normal traffic was accelerated, it was expected that the public would resort less freely to the urgent class and that the percentage of ordinary private telegrams would increase. In the meantime, the Government of India were of opinion that, in the interests of commerce, the urgent foreign telegrams at express rates should not yet be abolished.

The Committee of the Chamber, in replying to the Associated Chambers of Commerce, stated that they were of opinion that the triple express rates charged on cables was a very serious tax on business ; but they were not prepared to recommend its abolition until such time as the various cable routes were in a position to cope, without undue delay, with all the ordinary traffic offered. The Committee urged, however, that the cable routes should be brought to a pre-war state of efficiency as soon as possible and that the express rates should then be abolished. (Appendix **N-4**).

REGISTRATION OF ARTICLES AT THE GENERAL POST OFFICE.

In the early part of the year under review several complaints were received from members in connection with the refusal of the Registration Department of the General Post Office to accept for registration articles submitted to them for that purpose before the closing hour for registration.

The matter was represented to the Postmaster-General and, as a result of their enquiries, the Committee were given to understand that that officer was quite prepared to do everything possible to help, and that he was further endeavouring to adopt at the General Post Office an arrangement somewhat similar to that followed by the banks, namely, closing the entrance doors of the Registration Department at the usual hour, but attending to all those who had entered the Department before that

hour. This system, the Committee were informed, would be introduced as soon as the necessary barriers could be procured and erected. At the same time the Committee understood that it was a common occurrence for peons to arrive at the Post Office some few minutes before the closing hour with baskets containing over a hundred letters for registration, with the result that the work of the Department, which should be spread over eight hours in the day, very often had to be crowded into less than one hour in the evening.

The Committee accordingly addressed all members in the matter and pointed out that such a practice upon the part of mercantile firms was bound to lead to consequences similar to those on account of which complaint was made, as it was impossible to expect any staff to do eight hours' work in a few minutes, and if the situation was to be relieved, it was essential that all concerned should assist the Postmaster-General in their turn. Such assistance could best be rendered by firms arranging for letters to be sent for registration as and when they were ready, instead of waiting until the end of the day.

The Committee also suggested that firms who were in the habit of sending many letters for registration should arrange for the receipt forms to be filled in before their arrival at the Post Office, as it was clearly easier and quicker for the postal staff to check entries in the form than to fill in the whole form themselves.

The Committee expressed a hope that members would endeavour to carry out their suggestions in the above connection, and would impress upon their staffs the necessity for careful adherence to the procedure laid down, for by so doing the system which the Postmaster-General proposed to introduce would result in the more expeditious and satisfactory handling and despatch of all articles tendered for registration. (Appendix **N-5**).

HOURS OF BUSINESS AT THE G. P. O. BOMBAY.

The Postmaster General, Bombay Circle, in December 1921 forwarded to the Chamber a copy of an extract from a Postal Notice, dated the 15th December 1921, issued by the Director-General of Posts and Telegraphs, Calcutta, revising, with effect from the 1st of

October 1921, the hours of business of post offices as under:—

CLASS OF BUSINESS.	REVISED HOURS.
Money orders and savings bank business (including sale and payment of British Postal Orders.)	10 a. m. to 3 p.m. on ordinary week days and 10 a. m. to 1 p.m. on Saturdays.
Other classes of business (except references and enquiries, issue and payment of telegraphic money orders and receipt of telegrams for despatch.)	Up to 3 p.m. on Saturdays except in the case of articles of the letter mail for registration and insurance which will be accepted up to 5 p.m. on payment of the prescribed late fee.

The Postmaster General explained that the hours of business in Bombay had already been revised to suit local requirements and were found to have been working satisfactorily. He enquired, however, whether the Chamber was satisfied with the revised hours.

The Committee informed the Postmaster General that in their opinion the revised hours of business were suitable. (Appendix N-6.)

SALE OF BRITISH POSTAL ORDERS AT TOWN SUB-OFFICES IN BOMBAY.

A member of the Chamber drew the attention of the Committee in May 1921 to the fact that they were unable to purchase British Postal Orders at the Apollo Street Post Office. The Committee, in addressing the Postmaster-General, Bombay in the matter, stated that they were aware that owing to the run on the Post Office in 1920 when exchange was high, the stocks of British Postal Orders were exhausted, and that apparently they had not been replenished since at the Branch Post Offices. They, however, were of opinion that it was a matter of considerable importance to the mercantile community that Postal Orders should be freely available and they expressed a hope that arrangements were being made to have an ample supply at an early date.

In reply the Postmaster-General informed the Chamber that steps were being taken to ensure that a sufficient

supply of British Postal Orders was kept at the Town Sub-Offices in Bombay. (Appendix N-7).

VALUE-PAYABLE POST BETWEEN INDIA AND MESOPOTAMIA.

The British Chamber of Commerce at Baghdad, in August 1921, forwarded to the Chamber copies of correspondence which had passed between that Chamber and the Minister of Commerce and His Excellency the High Commissioner for Mesopotamia regarding the abolition of the value-payable post system between India and Mesopotamia with effect from the 1st August 1921.

The Baghdad Chamber of Commerce requested the intervention of this Chamber with the Government of India in support of their views, namely, that the withdrawal of the system was a retrograde step and one which would have a bad effect on trade between the two countries.

The Committee, after careful consideration of the contentions adduced by the Baghdad Chamber in support of its views, addressed the Department of Commerce of the Government of India and pointed out that the commercial community of Baghdad were consulted in regard to the abolition of the system and that they had signified their strong disapproval of the proposal.

The Committee suggested for the consideration of Government the desirability of such action being taken as might lead to the re-introduction of the value-payable post service between India and Mesopotamia at an early date.

Towards the end of the year the Committee enquired of the Government of India as to whether this Chamber's views had been communicated to the High Commissioner for Mesopotamia and, if so, as to what was the result of their representation.

The Government of India in reply stated that the Chamber's views had been communicated to the High Commissioner for Iraq, who had been requested to commend them to the attention of the local administration but that no reply had, up to the time of writing, been received from that office. (Appendix N-8).

BILL FURTHER TO AMEND THE INDIAN POST OFFICE ACT, 1898.

The Chamber's representative on the Council of State early in November 1921 forwarded to the Committee for their information a copy of a Bill further to amend the Indian Post Office Act, 1898, which was passed during the September sessions of the Council of State. From the Statement of Objects and Reasons attached to the Bill it appeared that Clause 206 of the Indian Post and Telegraph Guide, which was based on Article 16, Clause 3 (2) of the Principal Convention of Rome, prohibited the transmission by Foreign Letter Post of articles liable to Customs Duty. For many years past it had been realised that this prohibition was being systematically evaded and the loss in Customs Duty had been found to be very considerable.

The existing method of assessing to duty dutiable articles contained in the letter post was prescribed by Section 24 of the Post Office Act, 1898 (VI of 1898). Under the third proviso to the above section Customs Authorities were empowered to detain and open parcels at the port of entry for the purpose of levying customs duties. In practice parcels were assessed at the principal customs port which was nearest to the place of destination, *i. e.*, all parcels were not detained at the port of landing but many were forwarded to other customs ports for the purpose of assessment before transmission to the destination. A similar procedure was not, however, authorised in respect of the foreign letter mail, the treatment of which was strictly limited by section 24 and the first two provisos to that section. Under this section letters must be sent to the post office of delivery, and on arrival there, those suspected to contain dutiable articles must be opened in the presence of the addressees for the purpose of assessment. Postal officials, however, could not be expected to be expert in the matter of appraisement, and consequently, in up-country stations, where expert customs assistance was not available it was certain that Government suffered a heavy loss of revenue. It was accordingly proposed to amend sections 24 and 67 of the Post Office Act, 1898, so as to empower the Postal Authorities to detain at the port of landing, or other place at which they might be received, any postal articles suspected to contain anything liable to customs duty, and to hand them over to the Customs

authorities to be dealt with in accordance with the provisions of the Sea Customs Act, 1878 (VIII of 1878), or of any other law for the time being in force.

(Appendix N-9).

DRAFT RULES UNDER THE INDIAN WIRELESS TELEGRAPHY (SHIPPING) ACT.

Towards the end of April 1921, the Government of Bombay forwarded to the Chamber a copy of a letter that they had received from the Government of India, Department of Commerce, enclosing a draft of the rules which it was proposed to issue under section 6 of the Indian Wireless Telegraphy (Shipping) Act, 1920. The opinion of the Chamber was invited on the draft, which was based on the Rules issued by the Board of Trade under the English Merchant Shipping (Wireless Telegraphy) Act, 1919.

After carefully considering the letter from the Government of India and the draft Rules, the Committee communicated the following criticisms to the Government of Bombay.

The Committee suggested that the term "coasting" should include all ports in the Persian Gulf and Busrah, if they were not already included under Section CXVIII of the Merchant Shipping Act, 1859, in the definition therein given of the word "India." They were of opinion that sailing ships should be exempted from the provisions of the Act.

The Committee did not consider that conditions governing the navigation of Indian waters had changed in any way since 1913 when the Government of Bombay expressed the opinion, which the Committee endorsed, that ships employed on the coasting trade between Karachi and Mergui, including the ports round the island of Ceylon and the Andamans, should be exempted from the provisions of the Wireless Telegraphy Bill, which was then under consideration, on the ground that such vessels were generally within easy reach of succour in time of distress, and that the danger to which they were chiefly exposed arose from cyclonic storms, the atmospheric disturbances incidental to which would, in most cases, prevent communication by wireless telegraphy. In this connection the Committee also supported the

recommendation of the Committee on Life Saving Appliances (para. 2 of their Report) that vessels which kept within a limited distance from the coast should be exempted from the necessity of carrying wireless telegraphy. The expression "normally does not go out of sight of land" used in para. 6 of the Government of India's letter while fairly broad, should, the Committee stated, be held to cover voyages across the Gulf of Cambay (*vide* para. 39 of the Report above cited).

The following list of voyages specifically exempted in para 6 from the general exemption to be granted to "coasting trade" vessels seemed to the Committee quite in order and they considered that it should not be extended. So far as the West Coast of India was concerned, coastal passenger traffic during the monsoon was not of great magnitude, and the frequency of ports of refuge, together with the system of storm warnings, appeared to be sufficient warranty for exempting these voyages from the scope of the Act :—

(1) Calcutta to Rangoon.
(2) Calcutta to Port Blair.
(3) Calcutta to Penang.
(4) Madras ports to Rangoon.
(5) Madras ports to Port Blair.
(6) Madras ports to Penang.
(7) Rangoon to Calcutta.
(8) Rangoon to Port Blair.
(9) Rangoon to Penang.
(10) Moulmein to Penang.
(11) Mergui to Penang (possibly).
(12) Bombay to Aden.

Clause 2 of the draft Rules laid down that, for the purposes of the rules, ships should be classified as follows :—

Class I. Ships carrying 200 persons or more which were not engaged in the coasting trade.

Class II. Ships not engaged in the coasting trade carrying 50 but less than 200 persons and ships engaged in the coasting trade carrying 50 persons or more.

Class III. Ships carrying less than 50 persons.

In regard to Class II, the Committee considered that the limit of 50 persons would affect unfairly ships carrying Indian crews. The Merchant Shipping

(Wireless Telegraphy) Rules, 1920, made by the Board of Trade, were obviously intended to apply to vessels carrying European crews, and the clause relating to ships carrying less than 50 persons would deal with cargo vessels not carrying passengers. For the same class of vessel carrying Indian crews the maximum number of 100 should be introduced.

The Committee therefore recommended that Class II should read:—

" Ships not engaged in the coasting trade carrying 100 but less than 250 persons, and ships engaged in the coasting trade carrying 100 persons or more."

Similarly Class III should read—

" Ships carrying less than 100 persons."

The Committee recommended that the Rules should not be brought into operation until, say, 12 months after they had been passed. Many ships which would come under the Indian Wireless Telegraphy Act might be trading away from their headquarters and would have to be brought back as opportunity offered to have their fittings and accommodation approved by the Government Surveyor. (Appendix **N-10**).

ACCOMMODATION FOR DECK PASSENGERS ON BOARD NATIVE PASSENGER SHIPS.

The Government of Bombay, in December 1920, informed the Chamber that the Government of India had under consideration the question of improving the scale of accommodation hitherto provided for deck passengers on board native passenger ships and had decided to appoint a small Committee of experts to investigate the whole question of the sufficiency of the accommodation and sanitary conveniences provided on such vessels.

The terms of reference to the Committee were:—

"To advise the Government of India what amendments, if any, it was desirable, in modern conditions, to make in the Native Passengers Ships Act, 1887, and the rules made thereunder, in order to prevent overcrowding of deck passengers and to ensure their better health and comfort."

The Committee were required in particular to consider and to make definite recommendations as to—

(1) the amount of space to be prescribed for each passenger and the method to be adopted for the measurement of such space;

(2) the standards of ventilation, latrine accommodation and water supply to be prescribed;

(3) the conditions on which the carriage of passengers' luggage and of cattle, sheep and goats should be permitted; and

(4) the structural alterations to ships involved in their recommendations.

The Committee were asked to bear in mind the recommendations of the Native Passenger Ships Commission of 1890, and carefully to consider the expense to which shipping companies would be put and the decrease in the earning power of ships which might be involved in the acceptance of their recommendations in order that the amendments they proposed to the Act or rules might not result in making fares prohibitive to the classes who usually travelled as deck passengers.

The Committee of the Chamber were asked to nominate a representative to serve on the above mentioned Committee of experts. The Committee accordingly nominated Mr. James M. Ritchie, Assistant Superintending Engineer of the Bombay Steam Navigation Co., Ld., to serve as the Chamber's representative on the Committee.

At a later date the Chamber's representive forwarded, for the information of the Committee, a copy of the Deck Passenger Committee's report. The report is published in two volumes, of which Volume II is, owing to the confidential nature of its contents, only available for inspection, by members interested, in the Chamber's rooms.

The Committee of the Chamber, in acknowledging receipt of the Report, cordially thanked Mr. Ritchie, on behalf of the members of the Chamber, for the very valuable services he had rendered to the Chamber in connection with its compilation. (Appendix O-1).

INTERNATIONAL LABOUR CONFERENCE, 1920.

DRAFT CONVENTIONS AND RECOMMENDATIONS CONCERNING EMPLOYMENT AT SEA.

(See Report 1919 pp. 131, 671; 1920 Vol. I, p. 202).

The Government of Bombay, in March 1921, forwarded to the Chamber a copy of a letter which they had received from the Government of India regarding the Draft Conventions and Recommendations concerning employment at sea adopted by the General Conference of the International Labour Organisation at its second session held at Genoa from the 15th June to the 10th July 1920. In the letter in question the views of the Committee were invited not only upon the Draft Conventions and Recommendations adopted by the Conference, but also upon certain remarks offered by the Government of India in the same connection.

The Committee, in reply to the Bombay Government, referred to the various Draft Conventions and Recommendations in the order in which they were dealt with in the letter from the Government of India; in the first instance, to the question of the limitation of hours of work, the only item on the agenda before the Conference in regard to which no definite agreement was reached.

The limitation of hours of work.—Although the Committee observed that the Government of India were disposed to postpone their final decision as to the action which should be taken in the direction of reducing hours of labour in India until a settlement had been arrived at in Great Britain, they were of opinion it was by no means clear whether the men themselves desired any alteration in the existing conditions. In any case the Committee expressed a hope that, if Government decided eventually that legislation was required in the interests of the lascar seamen themselves, every aspect of the case would be most carefully examined before any action was taken. The crew capacity of a vessel was, of necessity, only sufficient for the men required to handle her in an efficient manner—not underhandle her—and if, as the result of the action contemplated, the payment of overtime wages for the efficient working of vessels became necessary, such action would meet with the most determined opposition on the part of the Committee and the shipping interests generally. Further the Committee considered that no steps should be taken which would

in any way differentiate between what were known as country craft and organised navigation companies to the detriment of the latter. At the same time the Committee could not see how any legislation in the above direction could be introduced without the companies in question being so affected.

The four recommendations adopted by the Conference, and in regard to which the views of the Committee were invited, were—

(*a*) *Recommendation concerning the limitation of hours of work in the Fishing Industry.*—The Committee were of opinion that any action under this head was impracticable having regard to existing conditions.

(*b*) *Recommendation concerning the limitation of hours of work in Inland Navigation.*—The Committee were of opinion that the representatives of the shipping companies engaged in the trade, the majority of whose head offices were located in Calcutta and Rangoon, were most qualified to comment on this recommendation.

(*c*) *Recommendation concerning the establishment of a National Seamen's Code.*—The Committee observed that the Government of India did not think it necessary at the moment to consider the establishment of such a Code. While the Committee concurred in this view, they emphasized the importance of the fact that no Code applicable to seamen of European countries could be considered capable of application equally in the case of lascar seamen, and for that reason they were opposed to the institution of any International Code relating to the rights and obligations of seamen in general.

(*d*) *Recommendation concerning unemployment insurance for seamen.*—The Committee concurred in the view that the question of unemployment among Indian seamen was not at the moment one of practical importance, and that it would be premature even to consider the question of establishing a system of insurance against unemployment.

The Draft Conventions adopted by the Conference were three in number namely.—

(*a*) *Draft Convention fixing the minimum age for the admission of children to employment at sea at* 14 *years.*—The Committee noted the conditions under which the Government were disposed to ratify this Draft Convention

and while they were of opinion that the existing age limits for deck hands and engine-room crews, considered in conjunction with the regulations prescribing the degree of supervision to be exercised by Shipping Masters in regard to physique, etc., were sufficient in existing circumstances, the Committee had no objection to the Draft Convention being ratified on the terms prescribed. At the same time the Committee considered it essential that the understanding on which Government were disposed to ratify the Convention should be strictly adhered to, as the carriage of small boys, relatives of the serangs and tindals, had not led, in their experience, to any ill effects. It was important that no legislation should be introduced with the object of stopping such a practice as any interference with so established a custom would be resented by the men themselves.

(*b*) *Draft Convention concerning unemployment indemnity in case of loss or foundering of a ship.*—As the Government of India observed in their letter the law on this subject in India was contained in Section 21 of the Indian Merchant Shipping Act, 1859, which provided that the seamen's legal right to wages terminated from the date of the wreck or loss of the ship on which he was employed. In practice, however, so far as Indian seamen were concerned, the Committee understood that shipowners usually paid seamen in such cases up to the date of their return to their port of engagement, and the Committee considered that the existing law should be so amended as to make such a practice compulsory. The payment, however, of an indemnity against unemployment in this connection was, the Committee considered, both unnecessary and undesirable, as the Indian seamen on their return to their original port almost invariably left at once for their homes in the mofussil in order to spend their accumulated wages and remain there until such time as they found it necessary to look for further employment.

(*c*) *Draft Convention for establishing facilities for finding employment for seamen*—The Committee were of opinion that the establishment of a system better suited to local needs than the one already in existence would present insuperable difficulties. The Shipping Brokers employed hitherto had their agencies in the districts whence the men were drawn. Such districts were often very remote from the ports of engagement and the men were ac-

customed to rely upon the broker's notification as to the most suitable time for them to return in order to sign on. No fees of any kind were paid by the men themselves, and the question of "crimping" and other abuses in the form in which they were so prevalent in European waters did not therefore arise.

The only alternative to the system in vogue was to be found in the institution of Government Labour Bureaux at the chief shipping centres. Such a system, however, would merely entail expense to the men while awaiting problematical employment and would lead to further congestion in the cities in which the Bureaux were located. In this connection, however, the Committee advocated the establishment of homes in Bombay for lascar seamen. In some cases it happened of necessity that seamen were summoned from their homes several days before their vessels were ready for them, and it was important that due provision should be made for their housing in such circumstances. Such homes would also provide a resting place for the men during the short periods which might supervene between the date on which they were paid off and their departure for the mofussil.

Following the precedent of the action taken in regard to the draft Conventions and Recommendations adopted at the previous session of the General Conference of the International Labour Organization the foregoing draft Conventions and Recommendations, with two exceptions, were placed before the Council of State and the Legislative Assembly during the September Session and, as a result of the discussion which followed, the following resolutions were subsequently adopted by both Houses :—

Recommendation concerning the limitation of hours of work in the Fishing Industry :—

"This Assembly (Council) recommends to the Governor-General in Council that no action be taken on the recommendation concerning the limitation of hours of work in the Fishing Industry adopted by the General Conference of the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920."

Recommendation concerning the establishment of a National Seamen's Code :—

"This Assembly (Council) recommends to the Governor-General in Council that no action be taken on the recommendation concerning the establishment of National Seamen's Codes adopted by the General Conference of the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920."

Recommendation concerning Unemployment Insurance for Seamen :—

"This Assembly (Council) recommends to the Governor-General in Council that no action be taken on the recommendation concerning unemployment insurance for seamen adopted by the General Conference of the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920."

Draft Convention fixing the minimum age for the admission of children to employment at sea.

"This Assembly (Council) recommends to the Governor-General in Council that he should ratify the draft Convention fixing the minimum age for admission of children to employment at Sea adopted by the General Conference of the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920, subject to the following reservations:—

(*a*) that it shall apply only to foreign going ships and to home trade ships of a burden exceeding 300 tons; and

(*b*) that nothing in the draft Convention shall be deemed to interfere with the Indian custom of sending young boys to sea on nominal wages in the charge of their fathers or near relatives."

Draft Convention concerning Unemployment indemnity in case of loss or foundering of a ship :—

"This Assembly (Council) recommends to the Governor-General in Council that the Draft Convention concerning unemployment indemnity in case of loss or foundering of a ship adopted by the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920, should not be ratified, but that inquiries should be undertaken whether the law should not be amended so as to provide (1) that any Indian seaman whose service is terminated before the period contemplated in his agreement by reason of the wreck or loss of his ship should be entitled to his wages until he is repatriated to the port of his

departure from India, and (2) that he should be paid compensation for loss of his personal effects up to the limit of one month's wages."

Draft Convention for establishing facilities for finding employment for seamen :—

"This Assembly (Council) recommends to the Governor-General in Council that the Draft Convention for establishing facilities for finding employment for seamen adopted by the General Conference of the International Labour Organization of the League of Nations convened at Genoa on the 15th day of June 1920, should not be ratified, but that an examination should be undertaken without delay of the methods of recruitment of seamen at the different ports in India in order that it may be definitely ascertained whether abuses exist and whether those abuses are susceptible of remedy."

The two questions which were not submitted to the Legislature and the reasons for their omission are discussed in the following extract from the speech of the Hon'ble Mr. C. A. Innes, C.S.I., C.I.E., I.C.S., in moving the adoption of the Resolutions above quoted :—

"What I wish to explain is that there are two important matters discussed at this Conference which I am not placing before the House to-day. The first is the question of the limitation of hours of work on board ship. The Conference passed no draft Convention and no recommendation on that subject and so there is nothing which I can place before the Assembly. But the fact that the Conference failed by a fraction of a vote to adopt the principle of an eight-hour day is, we think, bound profoundly to influence the future of this question. I understand that a settlement at Home may be arrived at by consent, and that negotiations on the subject are still proceeding. We propose to keep in very close touch with those negotiations and as soon as we know what they propose to do in England we will no doubt take up the question again in India.

The other question which I am not placing before the House is the question of the limitation of hours of work in inland navigation. This is a very complex subject and opens up many difficult questions; and the Conference recognised this fact by allowing specially a period of two years for members of the International Labour Organization to report progress in. We have therefore till July 1922 to consider what

action we propose to take and we propose to take our full time. It is by no means clear to us, even assuming that a limitation of hours of work in inland navigation is theoretically desirable, how that limitation can be enforced in practice. We propose to direct our enquiries to that point, and the House will have another opportunity of considering the question." (Appendix O-2.)

RECRUITMENT OF SEAMEN AT DIFFERENT INDIAN PORTS.

The Goverment of Bombay in November 1921 informed the Chamber that the Government of India had decided to appoint a small Committee to enquire into the present methods of recruitment of seamen at the different ports and desired to appoint on the Committee, among others, one representative of shipowners at Bombay. The Government of Bombay requested the Chamber to nominate a member to serve on the Committee and to report his name to Government.

The Committee of the Chamber accordingly nominated Mr. F. Barnett, Marine Superintendent of the Bombay and Persia Steam Navigation Company. Ltd., and the Arab Steamers, Ltd., to serve on the Committee in question.

The Committee commenced their enquiry in Bombay on the 9th of January 1922. (Appendix O-3).

EMPIRE SEA COMMUNICATIONS.

His Majesty's Senior Trade Commissioner in India, in January 1921, informed the Chamber that he had been requested to forward to the Board of Trade for the information of the Imperial Shipping Committee any suggestions as to the improvement of the steamship services between India and the United Kingdom which might call for consideration. His Majesty's Senior Trade Commissioner enquired as to whether this Chamber had any views or suggestions to put forward.

The following is a copy of the Instrument of Appointment of the Imperial Shipping Committee referred to above:

"Whereas the Imperial War Conference, 1918, passed on the 26th July, 1918, the following resolutions :—

1. That in order to maintain satisfactorily the connections, and at the same time encourage commercial and industrial relations, between the different countries of the British Empire, this Conference is of opinion that shipping on the principal routes, especially between the heart of the Empire and the Overseas Dominions, including India, should be brought under review by an Inter-Imperial Board on which the United Kingdom and the British Dominions and Dependencies should be represented.

2. That for this purpose an Imperial Investigation Board, representing the various parts of the Empire, be appointed, with power to enquire into and report on all matters connected with ocean freights and facilities, and on all matters connected with the development and improvement of the sea communications between the different parts of the Empire, with special reference to the size and type of ships, and the capacities of harbours; the Board to include, in addition to representatives of the Governments concerned, persons with expert knowledge of the problems involved, including representatives of the shipping and trading interests :

And whereas it has been represented to me, the Right Honourable David Lloyd George, Prime Minister and First Lord of the Treasury, by the Secretary of State for the Colonies after consultation with the Governments of the Dominion of Canada, of the Commonwealth of Australia, of the Dominion of New Zealand, of the Union of South Africa and of Newfoundland, by the Secretary of State for India and by the President of the Board of Trade that it is now desirable that a Committee should be appointed, under the title of the Imperial Shipping Committee, with the following functions, *viz* :—

(i) To enquire into complaints from persons and bodies interested with regard to ocean freights, facilities and conditions in the inter-Imperial trade or questions of a similar nature referred to them by any of the nominating authorities, and to report their conclusions to the Governments concerned.

(ii) To survey the facilities for maritime transport on such routes as appear to them to be necessary for trade within the Empire, and to make recommendations

to the proper authority for the co-operation and improvement of such facilities with regard to the type, size and speed of ships, depths of water in docks and channels, construction of harbour works and similar matters.

Now I, therefore, do hereby appoint the following persons to form the Imperial Shipping Committee and to exercise the functions hereinbefore set forth :—

Sir H. J. Mackinder, M. P. (*Chairman*).

Sir A. H. D. Ramsay-Steel-Maitland, Bart., M.P., nominated by the Secretary of State for the Colonies.

Sir W. S. Meyer, G.C.I.E., K.C.S.I., nominated by the Secretary of State for India in Council.

Sir Hubert Llewellyn Smith, G.C.B., nominated by the Board of Trade.

Hon. Sir George H. Perley, K.C.M.G., nominated by the Government of the Dominion of Canada.

Mr. H. B. G. Larkin, nominated by the Government of the Commonwealth of Australia.

The High Commissioner for New Zealand, nominated by the Government of the Dominion of New Zealand.

Captain G. Bowden, M. C., nominated by the Government of the Union of South Africa.

Hon. Sir Edgar R. Bowring, nominated by the Government of Newfoundland.

Sir Kenneth Anderson, Bart., K.C.M.G.
Sir Alfred Booth, Bart.
Mr. W. Lionel Hichens.
Mr. Kenneth Lee.
Mr. J. W. Murray.
} Being persons experienced in Shipping and Commerce.

I, further appoint Mr. E. J. Elliot of the Board of Trade to be Secretary to the said Committee."

In replying to His Majesty's Senior Trade Commissioner the Committee of the Chamber stated that they had no grievances in the matter of communication with the United Kingdom except such as were inevitable in the existing state of trade generally and they accordingly did not desire, in the circumstances, to lay any statement of their views before the Imperial Shipping Committee. (Appendix O-4).

"RECEIVED FOR SHIPMENT" BILLS OF LADING.

The Manchester Association of Importers and Exporters in January 1921, forwarded to the Chamber for information a copy of a judgment of the Privy Council in regard to Bills of Lading commencing with the words "Received in apparent good order and condition from ... . for shipment" instead of the old form "Shipped on board." Their Lordships concluded that the document in dispute was a bill of lading within the meaning of the Admiralty Court Act, 1861. A copy of the same judgment was also received from the Manchester Chamber of Commerce.

As the matter is of some interest to shippers and steamer agents, the judgment is printed in full in Appendix P-1.

BILLS OF LADING.

LIMITATION OF SHIPOWNERS' LIABILITY.

(See Report 1920 Vol I., page 168.)

The Associated Chambers of Commerce of India and Ceylon in January 1921, forwarded to this Chamber a copy of a letter that had been received by the Bengal Chamber of Commerce from the Government of India in regard to the question of the limitation of shipowners' liability by clauses in bills of lading. It was stated that this question was receiving the attention of the Imperial Shipping Committee and that a suggestion had been made to the effect that uniform legislation might be undertaken throughout the British Empire on the lines of the United States of America Harter Act. Under the Harter Act, it was not lawful to insert in any bill of lading any clause for relieving the owner or master of a vessel conveying merchandise from or between ports of the United States and foreign ports from liability for loss or damage arising from negligence, fault or failure in proper loading, stowing, custody, care or proper delivery of merchandise.

The Committee, in reply, informed the Associated Chambers of Commerce that they would welcome the adoption of uniform legislation throughout the Empire on the lines of the United States of America Harter Act.

The Committee also sent a similar reply to the Government of India when they requested the Chamber's views on the subject.

Early in April 1921 a cable was received from the East Indian Grain and Oilseed Shippers' Association of London to the effect that a meeting of the following Associations was held in the rooms of the Baltic Mercantile and Shipping Exchange, London, on Tuesday, the 15th of March 1921 :—

The East Indian Grain and Oilseed Shippers' Association of London.
The Incorporated Oilseed Association.
The London Shellac Trade Association.
The London Jute Association.
The London Corn Trade Association.
The Liverpool Corn Trade Assocition, Limited.
The British Bankers' Association.
The Liverpool Cotton Association, Limited.
The United Kingdom Jute Goods Association, Limited.
The Indian Tea Association (London), and certain Saltpetre and Rice Interests.

At the meeting it was unanimously resolved to telegraph to the Indian Chambers of Commerce to the effect that the above Associations urged legislation on the lines of the Harter Act, and protested against the system of rebates which prevented healthy competition and so acted against the interests of trade.

In acknowledging receipt of the above telegram, the Committee informed the East Indian Grain and Oilseed Shippers' Association that, in response to an urgent request from the Government of India for their views in the matter, they had already informed Government that they would welcome the adoption of uniform legislation throughout the Empire on the lines of the Harter Act in force in the United States of America. They added that it was also understood that the Secretary of the Associated Chambers of Commerce of India and Ceylon had advised Government to the same effect on behalf of the members of that Association.

The Committee intimated that they would be glad to learn in due course the result of the representation of the London Associations to the Imperial Shipping Committee.

The Committee subsequently addressed the Department of Commerce of the Government of India on the subject and pointed out that the Conference of Prime Ministers and Representatives of the United Kingdom, the Dominions and India had approved the recommendations contained in the Report of the Imperial Shipping Committee and had recommended the various Governments represented at the Conference to introduce uniform legislation on the lines laid down by the Committee. Having regard to the foregoing considerations, the Committee enquired as to what the intentions of the Government of India were in the matter.

In reply the Government of India stated that before any action was taken on the recommendations of the Imperial Cabinet they considered it necessary to ascertain what action His Majesty's Government proposed to take in the United Kingdom and as soon as they heard from that Government further action would be taken in the matter.

In November 1921, the Committee were again addressed with regard to this subject by the East Indian Grain and Oilseed Shippers' Association of London and various other Associations interested in the Indian Homeward Trade and were informed that approval had been given by the London Chamber of Commerce to the introduction of legislation on the lines laid down in the Report of the Imperial Shipping Committee subject to the incorporation therein of the most important provisions of the Hague Rules, 1921.

For the information of members interested it may be explained that the Ninth Congress of Chambers of Commerce of the British Empire, held at Toronto in September 1920, adopted several resolutions on the subject of Bills of Lading and the action of shipowners in exempting themselves from numerous liabilities in that connection. The main purport of the resolutions was that the Home and Dominion Governments should introduce legislation on the lines of the Harter Act of the United States of America, thus bringing about uniformity within the Empire concerning the shipowners' responsibility for the receipt, care, custody and delivery of cargo entrusted to their charge.

In February 1921 the first interim report of the Imperial Shipping Committee was published, embodying the conclusions at which the Committee had arrived upon the

question of the limitation of shipowners' liability by clauses in Bills of Lading, with particular reference to the resolutions adopted at Toronto in the same connection. In the report in question that Committee also recommended the adoption of uniform legislation throughout the Empire based more precisely, however, on the Canadian Water Carriage of Goods Act, 1910, subject to certain further provisions in regard to:—

(1) Exceptional cases in which goods should be allowed to be carried by shipowners at owners' risk;

(2) the precise definition of the physical limits to the shipowners' liability;

(3) the fixing of maximum values for packages up to which shipowners should be liable to pay.

The reason why the Imperial Shipping Committee chose the Canadian Act as a model for the proposed legislation was explained in the following extract from their report :—

"We make the Canadian Water Carriage of Goods Act, and not the Harter Act which it closely resembles the basis of our recommendation because it embodies the latest experience. It was passed in 1910 whereas the Australian Sea Carriage of Goods Act was passed in 1904 and the New Zealand Shipping and Seamen Act, certain sections of which deal with Shipowners' liability, was passed in 1903. The Harter Act was passed in 1893."

The Imperial Shipping Committee subsequently issued a further interim Report advocating the appointment of a permanent tribunal,

(*a*) to perform such duties as might be entrusted to them under laws in regard to Inter-Imperial Shipping, applicable to the whole or to important parts of the Empire;

(*b*) to enquire into complaints in regard to ocean freights and conditions in Inter-Imperial trade or questions of a similar nature referred to them by any of the Governments of the Empire ;

(*c*) to exercise conciliation between the interests concerned in Inter-Imperial Shipping ;

(*d*) to promote co-ordination in regard to harbours and other facilities necessary for Inter-Imperial Shipping.

As noted above the recommendations of the Imperial Shipping Committee in the above connection were approved by the Imperial Conference of Prime Ministers and representatives of the United Kingdom, the Dominions and India in the terms of the following resolution :—

"The Conference approves the Recommendations made in the Report of the Imperial Shipping Committee on the limitations of Shipowners' liability by clauses in Bills of Lading and recommends the various Governments represented at the Conference to introduce uniform legislation on the lines laid down by the Committee."

Subsequently, however, the 30th Conference of the International Law Association was held at the Hague, some sixteen nations being represented and, upon the advice of its Maritime Law Committee, recommended the adoption of what are now known as the Hague Rules, 1921, "defining the risks to be assumed by Sea Carriers under a Bill of Lading", and setting forth the relative obligations of shipowners and shippers, which, in the opinion of many competent authorities, were more advantageous than would be the enactment, throughout the Empire, of the Canadian Water Carriage of Goods Act, which would be more limited in its application.

The Conference, while recommending the rules for international adoption, left the question as to the manner of their adoption to the discretion of the nations concerned, the resolution covering the point, which gave rise to so much subsequent discussion, being couched in the following terms :—

"Whereas special legislation on the subject dealt with by these rules exists in various states and is proposed in other states and whereas it will only be possible in such states to bring these rules into operation if they be in accord with national legislation, it is, in the opinion of this Association, desirable in order to secure uniformity that such legislation or proposed legislation shall be brought into harmony with these rules."

"That the Executive of the Maritime Law Committee be and is hereby authorised and requested to continue its action, in conjunction with the representative bodies in the interests concerned, in order to secure the adoption of the said rules so as to make the same effective in

relation to all transactions originating after January 31 1922."

In this connection the following resolution was moved by the Bengal Chamber of Commerce at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in January 1922, and was adopted by the Conference :—

"That this Association accepts the Hague rules 1921 proposed by the thirtieth Conference of the International Law Association as an equitable settlement of most of the difficulties between shipowners and shippers, but that it protests against and urges the deletion of those clauses that provide for the legalisation of "Received for shipment" bills of lading." (Appendix P-2).

SURVEY DEPARTMENT, PORT OFFICE, BOMBAY.

(See Report 1920, Vol. I, page 170.)

As will be seen from the Chamber's Report for 1920, page 170, the Committee of the Chamber addressed the Port Officer in regard to the serious delays caused to shipping due to the fact that the number of surveyors comprised in the Survey Department of the Port Office was insufficient to meet the needs of the Port, and enquired whether any action had been taken by Government in consequence of a representation on the subject, which they understood had been made by the Agents of the P. & O. and the B. I. S. N. Companies.

The Port Officer in reply stated that the Chamber's representation had been forwarded to the Marine Department of the Government of Bombay for information and necessary action.

In February 1921 the Government of Bombay informed the Chamber that complaints had been received by Government regarding the detention of steamers at Bombay on account of delays in surveys. It was stated that the reasons of these delays were —

(1) that the Marine Survey Department was understaffed ;

(2) that it was inadequately paid ; and

(3) that it was not properly supplied with means of conveyance.

Government intimated that they had already taken steps to improve the salary and prospects of the Ship Surveyors and to pay them a liberal allowance for motor cars. The question of further revising their salaries was engaging the attention of the Government of India.

It was explained that the Survey Department staff consisted of three trained Engineers and Ship Surveyors recruited from the Royal Indian Marine. Owing to the recent increase in the emoluments of the Royal Indian Marine officers, it had been found difficult to recruit the staff, which for sometime consisted of two officers only on the average. With the revision in their salaries already sanctioned and a further revision under contemplation, it was expected that the staff would shortly be working at its full complement. Government were, however, advised that, owing to the increasingly complicated structure of the ships coming under survey and the more stringent regulations issued by the Board of Trade with regard to the survey of passenger vessels, the normal staff engaged at Bombay was not sufficient to cope with the work efficiently and expeditiously and that two additional surveyors were necessary to supplement it. It was reported that, usually, there were four or five surveyors at a port in the United Kingdom of the magnitude of Bombay. An expenditure of about Rs. 32,000 would be required if the additional staff was engaged and supplied with conveyances.

It was proposed to meet this additional expenditure—

(1) by raising the ordinary survey fees by 50 per cent.; (2) by increasing the fees levied on the survey of cargo boats ; and (3) by introducing an overtime fee in accordance with the Board of Trade scale on surveys held after 5 p. m., increasing the Sunday and Holiday fee to Rs. 60 per hour, levying a special charge of Rs. 10 for the travelling expenses of the surveyor when he was called upon to survey vessels at places, such as Versova, remote from the port limits and charging separate Load Line Survey fees on the Board of Trade scale. It was estimated that a total income of Rs. 32,500 would be obtained by these means which would suffice to meet the proposed charge.

Government asked for the views of the Chamber on the above proposals with particular reference to—

(1) the necessity of strengthening the Surveyor's staff, and

(2) the effect of the enhanced fees on the shipping visiting the port.

The Committee, in the first instance, asked Government to furnish them with the following particulars in regard to the Port Survey Departments of (1) Calcutta and (2) Bombay :—

(*a*) The actual yearly income and expenditure of the departments under the scale of fees in force at the moment.

(*b*) The estimated increase in income under the proposed charges.

(*c*) The estimated increase in expenditure due to increase of salaries, etc., of the staff.

(*d*) The number of Surveyors and their salaries at present.

(*e*) The number of Surveyors and their salaries under the proposed revision.

The Committee of the Chamber also asked for details of the charges levied at the moment in Calcutta for surveys.

In reply Government furnished the following particulars in regard to the Marine Survey Departments at Bombay and Calcutta :—

(*a*) The actual yearly income and expenditure of these two Departments in the year 1920 under the scale of fees in force were :—

	Bombay.	Calcutta.
Income	Rs. 46,466	Rs. 38,297
Expenditure	„ 44,513	„ 43,956

(*b*) The estimated increase in income under the proposed charges at the port of Bombay based on the actuals of the year 1920 was Rs. 35,500 a year. The estimate of Rs. 32,500 reported in their previous letter was based on figures available in October 1920.

(*c*) The estimated increase in expenditure due to increase of salaries, etc., of the existing Surveyors at Bombay was Rs. 6,900 a year. In addition to this it was proposed to grant quarters, or house allowance in lieu, to all the three Surveyors, the cost on account of which could not be calculated at the moment.

(*d*) The number of Surveyors at Bombay and Calcutta and their salaries were as under :—

Bombay (three Surveyors).

Principal Surveyor, Bombay (Engineer Commander, R. I.M.)	Pay of grade	700
	Staff allowance	400
	For surveying cargo boats	100
	Motor-car up-keep allowance	250

2nd Surveyor (Engineer Lieut.-Commander, R. I. M.)	Consolidated pay	950
	For surveying cargo boats	100
	Motor-car up-keep allowance	250
3rd Surveyor (Engineer Lieut. Commander, R. I. M., vacant at the moment).	Consolidated pay	800
	Motor-car up-keep allowance if he provides a motor car	250

Calcutta (three Surveyors).

Principal Surveyor, Calcutta (Engineer Lieut. Commander, R. I. M.)	Pay of Grade	650
	Plus staff allowance	400
	For survey of Government vessels	95
	Motor-car allowance not known.	
2nd Surveyor (Engineer Lieut. Commander, R. I. M.)	Consolidated pay	950
	For survey of Government vessels.	95
	Motor-car allowance not known	
3rd Surveyor (Engineer Lieut. Commander, R. I. M.)	Consolidated pay	800
	For survey of Government vessels	95
	Motor-car allowance not known.	

(*e*) The number of Surveyors at Bombay and their salaries under the proposed revision, exclusive of expenditure on their housing referred to above regarding which information could not be supplied at the moment, were: —

	*Grade pay Rs.	Staff allowance. Rs.	Total Rs.	
Principal Surveyor	700	700	1,400	per mensem.
2nd Surveyor	650	500	1,150	„ „
3rd Surveyor	625	450	1,075	„ „
4th Surveyor	625	450	1,075	„ „
5th Surveyor	625	450	1,075	
			5,775	
			× 12	
			69,300	
Approximate Motor-car allowance at Rs. 250 each for 5 Surveyors			1,250	
			70,550	

* *Note.*—Grade pay depends upon seniority of officer holding appointment, but above figures might be accepted as a fair estimate. The clerical and menial staff would of course also require to be strengthened.

Government, however, were unable to furnish the details asked for by the Chamber of the charges levied at Calcutta as the particulars were not available.

The Committee of the Chamber, in replying to the Bombay Government on the whole question of the working of the Marine Survey Department, referred in the first instance to the two questions upon which the views of the Chamber were particularly invited, namely :—

(1) the necessity of strengthening the staff of the Department, and

(2) the effect of Government's proposals in connection with the enhancement of fees upon shipping visiting the port.

In the opinion of the Committee the necessity of increasing the existing staff admitted of no argument. Although the sanctioned strength of the Department was three Surveyors, it was admitted by Government that for some time past only two had been available, and the Committee considered that the minimum number required was four. If, however, the strength were raised to five, the senior Surveyor could be stationed permanently in the Survey Office and be available for consultation. For that reason the Committee approved the proposal that five Surveyors should be appointed.

The Committee realized that the additional expenditure likely to be incurred through the adoption of Government's proposal in the above connection was considerable, but they were of opinion that a proportionate increase in the scale of fees would be a matter of less consequence to the shipping companies concerned than the loss involved through delays to steamers on account of the inability of the existing establishment to undertake the work. At the same time, however, the Committee pointed out that the existing scale represented an increase made as recently as December 1918, when the fees were made payable on the gross instead of the nett registered tonnage.

With regard to the various methods of raising the additional revenue required, the Committee approved of the proposal that an increase of 50 per cent. should be effected in the ordinary survey fees and that the fees levied on the survey of cargo boats should be raised. The Committee, however, were strongly opposed to the proposal to introduce an overtime fee. The adoption

of such a procedure in order to raise funds to meet additional expenditure was, the Committee submitted, indefensible in principle and could only lead to abuse. If the salaries of Government surveyors, with the enhancements proposed, did not compare favourably with those of Government officers of similar standing, the Committee submitted that a readjustment should be effected, and in that connection they suggested that the senior surveyor's salary, when readjusted, might be increased by an additional Rs. 200 per month and that of the junior surveyors by Rs. 100 per month in lieu of overtime.

With regard to the remaining proposals in this connection, the Committee presumed that the suggested increase of the Sunday and Holiday fee was incorrectly stated and must be intended to read Rs. 60 per visit instead of per hour as stated by Government. The fee for the duty in question was increased from Rs. 20 per hour to Rs. 50 per visit in 1904, (*vide* Government Notification No. 90, dated the 10th April 1904), and an increase of the nature suggested by Government involved a reversion to the pernicious system in existence prior to that date. Fees levied on account of the above work should be credited in full, the Commmittee considered, to the surveyor concerned as was customary in the case of Board of Trade surveys.

In conclusion the Committee stated that they were of opinion that three cars for the five Surveyors would be sufficient and that a saving under that heading might, therefore, be effected.

The Committee expressed a hope that, in view of the delay which had already occurred and the pressing importance of the subject, Government would be pleased to give effect to their proposals, with the amendments thereto suggested by the Committee, at the earliest possible date.

Towards the end of August 1921, the attention of the Committee was drawn to the fact that even the existing arrangements, unsatisfactory though they were, had not been adhered to inasmuch as out of the sanctioned strength of three surveyors one post had been vacant for a considerable time past with the result that the whole work of the Port fell upon the remaining two men. In the circumstances it was clearly beyond the powers of two men to compete with the work which,

under the new scheme, will be distributed among five surveyors. The Committee were also informed that the congestion of work was so great that even the turn-round of the mail steamer was endangered.

Immediate steps were taken to acquaint the Marine Department of the Government of Bombay with the gravity of the situation and it was suggested that instructions might be issued to the Port Officer to appoint at least two suitable men for temporary work. The Chairman also communicated the Committee's views personally to the Hon'ble Sir Chimanlal Setalvad, Member in charge of the Marine Portfolio. Government stated in reply that the Director of the Royal Indian Marine had been requested to place at the disposal of the Port Officer, two Engineer officers of his service to act temporarily as assistants to the Principal Surveyor but he had reported that none were available for duty in that connection. The local Government added, however, that they had secured the services of a Marine Surveyor belonging to the British India Steam Navigation Co., as a temporary measure, and that he had reported himself for duty on the forenoon of the 14th October 1921.

While the steps taken by the local Government in the above connection provided a temporary solution of the difficulty the Committee again urged upon Government the necessity for the complete revision of the personnel, pay and prospects of the Survey Department which was foreshadowed in the local Government's proposals of June 1921 and to which the Committee had already signified their agreement. (Appendix Q-1).

WAREHOUSE ACCOMMODATION AT THE DOCKS.

At the end of January 1921, the Committee addressed the Bombay Port Trust with, regard to the question of Warehouse accommodation at the docks, more particularly for piecegoods. The Committee stated that they believed there was at the moment a very heavy demand for such accommodation. They understood that "A" Warehouse, Alexandra Dock, would, at the end of March 1921, be re-transferred to the Port Trust by the Military and that this Warehouse would have accommodation for about 42,000 packages. It had been suggested to the Committee, however, that the Fire Insurance Association

might not consent to the Warehouse in question being declared a protected one, reserved for piecegoods in bales and cases and metals only, owing to the greater risk involved in storing such a large number of packages under one roof. The Committee, therefore, enquired whether the matter had been under the consideration of the Trustees and, if so, whether any action had been taken by them.

The Port Trust in reply stated that they had discussed the question with the Chairman of the Bombay Fire Insurance Association, who had requested that, pending submission of his proposals on the subject, the matter might be held in abeyance.

Towards the end of April 1921, the Port Trust informed the Chamber that the Bombay Fire Insurance Association had submitted the report on the internal alterations to "A" and "B" Warehouses, Alexandra Dock, which it considered desirable to comply with the insurance requirements for "protected" warehouses, and that the suggestions were receiving the attention of the Trustees' Chief Engineer and Docks Manager.

As regards the general position of piece-goods stocks, the Port Trust stated that during the first three weeks in April deliveries had improved, whereas imports remained as small as before. From general enquiries it appeared improbable that any improvement in the piece-goods import trade could be expected for some time to come. Sufficient accommodation for the existing stocks was available in "B" and "C" Warehouses and it was therefore proposed for the time being to reserve "A" Warehouse for the accommodation of Duty Paid sundry goods until such time as piece-goods imports revived.

In thanking the Port Trust for their letter, the Committee expressed a hope that the Trustees would take such steps as might be necessary to avoid congestion when the piece-goods market revived. (Appendix Q-2).

PILFERING AT THE DOCKS.

(See Report 1920, Vol. I, page 179.)

The Committee, on the 12th of August 1921, again addressed the Bombay Port Trust on the subject of pilferages at the Docks, and enquired whether the defici-

ency in the strength of the Dock Police, as reported by the Commissioner of Police in June 1920, had yet been reduced to any considerable degree. The Committee further asked to be furnished with any figures in the above connection which the Port Trust might be in a position to give.

In reply the Port Trust forwarded for the information of the Chamber a copy of the Docks Crime Report by the Commissioner of Police for the year 1920.

From the report it appeared that there was again a large increase in cognisable crime, 1,348 cases having been registered as against 1,024 the previous year. The increase was entirely accounted for by an increase of 240 cases of theft and 85 cases of receiving stolen property. The Commissioner did not think that this increase need be regarded seriously because it tended to show, if anything, a greater activity on the part of the subordinate Police in picking up cases while on patrol in the Docks and post duty at the gates, and the result of this activity had manifested itself in the year under review in a very large decrease in crime generally up to date. House breaking, the most important class of crime in the Docks, fell from 63 cases to 54, but local Act cases rose from 4,495 to 5,037, an increase of 542 cases.

The results as regards the recovery of stolen property were more satisfactory. Property to the value of Rs. 92,609 was stolen, and Rs. 54,288 was recovered, a percentage of 58.6% against Rs. 64,883, Rs. 23,220 and 35.9% the previous year; a notable inprovement so far as the value of the goods recovered was concerned.

The strength of the Dock Police had again been about 16% below the sanctioned strength, but there seemed some prospect of reducing the percentage to more reasonable proportions during the current year.

The Superintendent of Police, H. & I. Divisions, in his report to the Commissioner, also stated that (1) 34 Port Trust servants were charged in cases of theft, of whom 31 were convicted and 3 discharged. (2) 92 persons were placed before the Magistrate under section 114-4-02 (possessing property reasonably believed to be stolen) out of which number 80 were convicted and 12 acquitted. (3) 1,142 cases of thefts (including 3 cases pending from the previous year) were reported to the Police out of which 990 were convicted during the year giving a percentage of 86·91. (4) There were 107

cases under section 411 I. P. C. (receiving stolen property) as a result of which 138 persons were charged and placed before the Magistrate and 91 were convicted and 15 discharged. (5) The property reported to have been stolen amounted to Rs. 92,609 and the property recovered amounted to Rs. 54,228 giving a percentage of 58·55.

The property was divided as under :—

	Property stolen.	Property recovered.	Per-cent-age	Rks.
(1) Property in charge of the Bombay Port Trust ...	Rs. a. p. 27,908 0 0	Rs. a. p. 21,516 0 0	77·09	
(2) Property in charge of vessels ...	35,930 0 0	24,135 0 0	67·17	
(3) Property belonging to the persons working in the Docks	2,387 0 0	267 0 0	11·18	
(4) Property belonging to the merchants...	7,690 0 0	5,463 0 0	71·04	
(5) Property belonging to the Government	14,082 0 0	1,347 0 0	9·56	
(6) Property under section 114-4-02 ...	1,128 0 0	1,128 0 0	100·00	
(7) Property belonging to the passengers.	3,484 0 0	372 0 0	10·67	
Total ...	92,609 0 0	54,228 0 0	58·55	

(6) There were 508 accidents to persons in the Docks of which 36 proved fatal.

(6A) The Police disposed of 33 accidental deaths and the Coroner held 32 inquests.

(7) The Dock Police attended 3 Fires in Port Trust property.

(8) There were 17 cases under the Abkari Act and all were detected.

(9) There were 109 cases under the Opium Act as a result of which 104 persons were convicted and 5 acquitted.

(10) No cases were taken up under Chapter VIII C. P. C. during the year 1920.

The following statement of thefts in the Docks from January to June 1921, as compared with the same period during the previous year, was also submitted by the Bombay Port Trust :—

Month	No. of thefts.	No. of persons arrested.	Approximate value of property stolen.	Approximate value of property recovered.	No. of persons convicted.	No. of persons acquitted.
			1920.			
			Rs. a. p.	Rs. a. p.		
January ...	46	61	970 10 0	420 10 0	59	2
February..	52	60	2,697 13 9	1,916 13 9	58	2
March ...	91	97	2,840 11 9	2,438 11 9	95	2
April ...	58	79	4,134 1 9	3,735 15 9	67	12
May ...	46	53	746 1 3	573 3 3	53	...
June ...	70	78	850 7 0	850 7 0	74	4
	363	428	12,239 13 6	9,935 13 0	406	22
			1921.			
			Rs. a. p.	Rs. a. p.		
January ...	27	40	2,652 9 0	2,596 9 0	37	3
February..	21	34	1,183 11 0	1,089 11 0	31	3
March ...	17	18	282 14 0	282 14 0	18	...
April ...	16	22	2,131 8 0	1,444 0 0	22	...
May ...	19	15	2,952 10 6	347 10 0	15	...
June ...	7	12	321 12 0	321 12 0	9	3
	107	141	9,525 0 6	6,082 8 0	132	9

(Appendix Q-3).

INCREASE IN BOMBAY PORT TRUST WHARFAGE RATES.

Several members of the Chamber, in December 1921, drew the attention of the Committee to a Notification in the Bombay Government Gazette, Part I, of the 15th December 1921 in regard to the new Wharfage rates which the Bombay Port Trust intended to put into force as from the 1st of January 1922. They stated that they were strongly of opinion that the notice in question was far too short for so important a matter. It was suggested that the Committee should take up the matter with the Port Trust with a view either to fix the 1st of April as the date from which the new rates should come into force or, preferably, to allow exporters to submit a statement of business transacted to date and in respect of which the old rates should apply.

In addressing the Bombay Port Trust in the matter the Committee stated that while they did not desire in any way to comment upon the manner or extent to which the Trustees had found it expedient to increase the charges in question they were of opinion that the shortness of the notice given of the increased charges was likely to cause considerable inconvenience and loss to the various interests concerned.

So far as the notice in the instance before them was concerned the Committee recognised the difficulty with which the Trustees were confronted but at the same time they considered that the decision to effect the increase might with advantage have been reached at an earlier date. The Committee accordingly took the opportunity to suggest that if and when any further increases of a similar nature and upon so extensive a scale were under consideration it would be for the general benefit if the Trustees could arrange for more adequate notice to be given to the interested parties in order to enable them so far as possible to make the necessary provision for the increased charges in their forward business which in the case of many firms was very heavy at that season of the year.

The Port Trust in reply informed the Committee that the contents of their letter had been carefully noted and promised that their suggestions would be borne in mind if and when any further general revision of rates should come up for the Trustees' consideration. (Appendix Q-4).

FACILITIES FOR HANDLING COAL AT THE DOCKS.

In December 1921, a member of the Chamber drew the attention of the Committee to the difficulties experienced in the handling and distribution of sea-borne coal, especially in respect of coal imported from the United Kingdom, South Africa and other coal producing countries.

The member stated that since 1914, owing to the war, the imports by sea of all Indian as well foreign coal had been non-existent on account of the difficulty of obtaining steamers. This difficulty continued througout the years of the war and even after the armistice. But the position, the member proceeded to say, had completely changed during the previous six months. The operation of a large variety of causes had since made more shipping available than had been the case at any previous time. The price of coal both in England and South Africa had fallen tremendously since the end of the English miners' strike in June 1921. Peace conditions were making themselves felt and the imports of coal by sea were likely to show a considerable increase, especially as the price of English coal compared very favourably with that of Indian coal. The member was of opinion that it was accordingly imperatively necessary that a port of the size and importance of Bombay should make adequate provision for the handling and distribution of sea-borne coal.

Continuing the member described the deficiencies in the existing arrangements at the docks and made suggestions for their amelioration. They suggested, *inter-alia*, (1) the provision of a separate dock for coal imports or, failing that, a jetty as was proposed in 1912; (2) pending the construction of the dock, the purchase and hire of lighters by the Port Trust; (3) the dredging of other bunders for the use of lighters; and (4) the provision of spaces near such bunders for the temporary storage of sea-borne coal.

The member hoped that the Chamber would take up the question and urge the Port Trust to provide the facilities necessary to secure the efficient and satisfactory handling of imported coal.

The Committee understood that the question had recently been under the consideration of the Port Trust Board and demi-officially asked the Port Trust to furnish them with a short memorandum upon the subject.

In compliance with the above request the Port Trust informed the Committee that the provision of additional facilities had been receiving their close attention for a long time, and stated that various proposals had been under consideration since 1912 and even prior to that year. Owing to the war supervening, the schemes for providing additional wharfage for coal had to be indefinitely postponed in common with many other capital projects. In 1917, and again in 1919, further proposals were considered by the Trustees for taking in hand at the earliest practicable date the construction of a new coal bunder between the south face of the Mazagon-Sewree Reclamation and the Mazagon Coal Bunder (which was completed in 1910 at a cost of Rupees 10½ lakhs). Provision had been actually made in the current year's Capital Estimates for commencing this work, but, unfortunately, owing to financial reasons, Government had found it necessary to cut down the allotment of loan funds to the Port Trust and the Capital programme had to be severely curtailed in consequence, only works actually in progress having been retained therein. The provision for the new coal bunder was one of the items which had to be deleted.

In the meanwhile, however, the bunder and storage accommodation for coal had been greatly increased owing to the opening of the Mazagon-Sewree Reclamation for trade. For the information of the Committee a plan of the Port Trust estates was forwarded showing the wharf and storage accommodation allocated to the coal trade. It would be observed, the Port Trust said, that this accommodation included (*a*) the whole of the existing Coal Bunder and a considerable portion of Mazagon Bunder, (*b*) the north-east portion of the Mazagon-Sewree Reclamation wharf, originally intended for the new B. B. & C. I. Railway Stores Yard; (*c*) a large area of storage plots east of the Grain Depôt, Mazagon-Sewree Reclamation—(the construction of roads and railway sidings to serve these plots was being pushed forward as quickly as possible); (*d*) two berths in the Alexandra Dock which the Trustees had recently reserved as preferential berths for the discharge of coal—one for the B. B. & C. I. Railway coal and the other for the general requirements of the Trade. Those berths had been allotted as a temporary measure pending the dredging of berths for coal on the Harbour Wall and the provision of sidings to serve them. It might be found possible temporarily to allocate a third berth in

the Docks for the discharge of coal but at that moment no assurance could be given on the point.

Continuing, the Port Trust stated that it was intended to provide as an urgent work in the following year's Capital programme for a start to be made on the new Coal Bunder at Mazagon. That work, inclusive of roads and railway sidings, was estimated to cost about 34½ lakhs, and provided the necessary capital funds were forthcoming it should be possible to complete the work within a period of about two years. That, however, was entirely dependent on the ability of Government to allot sufficient funds to the Port Trust, the arrangement being that the capital borrowings of the Port Trust and other local bodies were merged in the Government of Bombay Development loans.

As regards the provision of lighters, the Port Trust stated that it appeared that the sudden increase in imports of sea-borne coal had caught the trade unprepared. Prior to the war the supply of lighters was sufficient to meet all demands, but shortages had not been replaced and the trade found that the supply was inadequate to meet the sudden influx of sea-borne coal. It was not fair to blame the Port Trust for that state of things as it had never been the Trustee's policy to provide lighters for trade requirements; that had always been regarded as a matter for private enterprise and in any case the existing financial stringency would debar the Trustees from purchasing and hiring coal lighters to the trade.

As regards the suggestion that the Port Trust should dredge some other bunder besides the existing coal bunder for the accommodation of coal lighters, the Port Trust pointed out that every available yard of bunder wharf had already been handed over to coal, and it would be impossible to allot any more without ousting other commodities—a considerable portion of the bunder frontage already occupied by coal had been provided at the expense of other trades.

In addressing the member who had raised the question, the Committee stated that, as the result of the reference which they had made to the Port Trust on the subject, they were satisfied that the Trustees were doing all in their power to provide adequate facilities for the reception of foreign coal in Bombay, that they were fully alive to the increased requirements of the coal trade in that connection and that they were taking all possible

steps to deal with the situation generally. They were accordingly unable at that juncture to accept the suggestion that they should take any further action in the matter; but they would continue, through the Chamber's representatives on the Board, to urge the necessity for the provision of additional facilities of the nature described in their letter whenever occasion arose. (Appendix Q-5).

SETTING IN OR BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the Monsoon set in on the Malabar Coast on the 2nd June 1921.

WEATHER WORKING DAYS.

The following days during the Monsoon months of 1921 were declared by the Committee of the Chamber to be Half and Non-Weather Working Days for steamers in the Docks:—

Saturday, 11th June, non-weather working day.
Saturday, 18th June, non-weather working day.
Monday, 20th June, half-weather working day.
Thursday, 7th July, half-weather working day.
Tuesday, 12th July, non-weather working day.
Friday, 15th July, half-weather working day.
Monday, 18th July, half-weather working day.
Thursday, 21st July, non-weather working day.
Friday, 22nd July, non-weather working day.
Saturday, 23rd July non-weather working-day.
Tuesday, 26th July, non-weather working day.
Wednesday, 27th July, half-weather working day.
Thursday, 28th July, half-weather working day.
Saturday, 6th August, half-weather working day.
Tuesday, 9th August, non-weather working day.
Saturday, 13th August, half-weather working day.
Wednesday, 7th September, half-weather working day.
Saturday, 17th September, non-weather working day.

The Port Officer, Bombay, also declared the following days to be half and non-weather working days in the stream:—

Saturday, 18th June, half-weather working day.
Monday, 20th June, half-weather working day.

Tuesday,	12th July, half-weather working day.
Friday,	15th July half-weather working day.
Saturday,	16th July, non-weather working day.
Monday,	18th July, half-weather working day.
Tuesday,	19th July, half-weather working day.
Thursday,	21st July, half-weather working day.
Friday,	22nd July, non-weather working day.
Saturday,	23rd July, non-weather working day.
Tuesday,	26th July, non-weather working day.

TOWN DUTY IN BOMBAY.

PROPOSED SUBSTITUTION OF A LIGHT TERMINAL TAX.

(See Report 1903 pp. 155, 683, 889).

The Bombay Municipality in February 1921 informed the Chamber that a proposal was under consideration to substitute a non-refundable duty, equivalent to a light terminal tax, in place of the existing Town Duty and requested the views of the Chamber on the proposal. The articles so far proposed to be taxed were as follows :—

Name of article.	Taxation.			Per
Coal and Coke	0	0	6	Bengal Maund
Dyes and Tans	0	0	6	„
Fodder	0	0	6	„
Hides and Skins	0	1	0	„
Gunnies	0	1	0	„
Oils	0	0	6	„
Oil Seeds	0	0	1¼	„
Iron and Steel	0	0	6	„
Tea	0	7	0	„
Sugar, Molasses and Gur ...	0	0	6	„
Timber	0	1	0	„
Wool	0	1	0	„
Ghee	0	12	0	„
Wines and Spirits	0	2	0	Imperial Gallon
Beer	0	0	3	„
Nuts and Dry Fruits ...	0	1	0	Bengal Maund
Spices of all sorts	0	0	6	„
Motor wagons, „ cars, „ cycles	2	8	0	Per cent. on value.
Machinery worked by electric, steam or manual power for mills and factories	2	8	0	„

The Committee in the first instance circulated a copy of the above letter among members requesting their views on the proposal and later informed the Bombay Municipality that they were unable to express a considered opinion in regard to the manner in which the trade in the individual articles which it was proposed to tax would be affected until they were in possession of more detailed information in regard to the nature and incidence of any similar taxes levied by the Municipal authorities in the other ports, e.g., Calcutta, Madras and Karachi. The Committee accordingly asked to be informed whether the Municipalities of the three ports mentioned had imposed similar duties and, if so, in respect of which commodities the taxes were levied and requested to be furnished with figures showing the total incidence of the taxation on each commodity.

The Committee stated that they were in general agreement with the substance of the arguments advanced by the principal public utility companies in this city against the proposals so far as they related to coal.

The Committee also registered a very strong protest against the proposed tax on machinery in view of the provisions of the Finance Act, 1921, which imposed a similar rate of duty for customs purposes. The Committee considered it wrong in principle that the Municipality should impose a tax which might check the expansion of the mill industry, upon which the prosperity of Bombay so largely depended. From figures supplied by the Municipality in this connection it would appear that the approximate total amount of revenue likely to accrue from this source was only Rs. 23,335. In view, however, of the enhanced prices ruling the Committee asked for some indication as to the manner in which that amount was arrived at. They also asked for a similar statement in respect of each commodity which it was proposed to tax for the first time.

In view of the singularly laconic nature of the information so far afforded them upon a matter which affected very vitally the majority of members of this Chamber, the Committee requested the favour of a very early reply to the various points raised in their letter.

In reply the Deputy Assessor and Town Duty Refund Officer informed the Chamber that, with the best of intentions to help, he had not the particulars available to furnish the information desired.

Subsequently, the Chairman interviewed the Municipal Commissioner in the matter and it was arranged that the Chamber should be given an opportunity of appearing before the Committee which had been appointed by the Municipal Corporation to consider the proposal both on the general question and in regard to the separate commodities involved. (Appendix R-1).

MUNICIPAL TAXATION OF COMPANIES TRADING IN THE MADRAS PRESIDENCY.

The attention of the Committee was drawn by a member during the period under review to the provisions of Section 110 of the Madras City Municipal Act, No. 4 of 1919.

The member stated that the taxation of companies trading in that city, either by means of branch offices or agencies, for which the section in question made provision, was likely to become general throughout the Madras Presidency, and, in fact, at least one smaller municipality, namely Tuticorin, had already levied taxation of a similar nature. The provisions of Section 110 of the Act to which the member referred, and also of Schedule IV, which prescribes the basis of assessment, are given below for the convenience of members interested.

MADRAS CITY MUNICIPAL ACT IV OF 1919.

Taxation of Companies trading for sixty days in half year on their capital.

Section 110. Every incorporated company transacting business within the city for profit or as a benefit society shall pay by way of license fee in addition to any other license fee that may be levied under this Act a half-yearly tax on its paid-up-capital on the scale shown in the taxation rules in Schedule IV but in no case exceeding rupees one thousand, if and as soon as it has transacted business in the city for the period prescribed in Section 113.

PART II. *SCHEDULE IV.—(See Section 110), Assessment.*

Companies shall be assessed by the Commissioner on the following scale :—

Paid-up capital.	*(Half-yearly tax)*
Lakhs of rupees.	Rs.
A. More than twenty	1,000
B. More than ten, less than twenty ...	500
C. More than five, less than ten ...	250
D. More than three, less than five ...	150
E. More than two, less than three ...	100
F. More than one, less than two ...	50
G. Less than one	30

Provided that any company, the head office or a branch of the principal office of which is not in the city and which shows that its gross income received in or from the city has not in the year immediately preceding the year of taxation exceeded :—

	Rs.
(*a*) Twenty-five thousand rupees shall pay only	125
(*b*) Fifteen thousand rupees shall pay only	75
(*c*) Five thousand rupees shall pay only	25

Although the Committee were of opinion that the question of the operation of the Act in the case of firms with head offices or head agencies in Bombay controlling branches in Madras city was solely a matter for determination by the Madras Chamber, they considered it desirable that they should take the matter up in the interests of the many Bombay firms who have agencies throughout the Madras Presidency but no branch offices there.

The Committee accordingly addressed the Madras Chamber on the subject of the provisions of the Act in question and, more particularly, the action which, the Committee understood, numerous smaller municipalities throughout the Madras Presidency had taken in the

same regard. In that connection the Committee stated that it had been represented to them by several members of the Chamber who had agencies throughout the Madras Presidency that the incidence of the levy for which the above quoted section made provision, while operating harshly in the case of branches or agencies located in Madras City itself, would become unduly burdensome if the lead of the Madras City Municipality was followed by every Municipality throughout the Presidency.

The Committee were aware that the matter was considered by the Committee of the Madras Chamber in June 1920 and that that Chamber was then of the opinion that no useful purpose would be served by the submission of a protest to Government. It appeared, however, that the deliberations of the Committee of the Madras Chamber were necessarily confined to the consideration of the question in its relation to the Madras City Municipal Act only and that the adoption of similar measures by other Municipalities had not at that juncture been contemplated. So long as the operation of the levy was confined to the municipal limits of the Presidency town, the Committee were in complete agreement with the view taken by the Madras Chamber but they considered that the extension of the system to outlying areas raised an entirely new issue and they stated they would be grateful if they might receive the views of the Madras Chamber thereon.

In submitting the foregoing points for consideration the Committee added that they presumed that the action of the smaller municipalities was governed by a further amendment of the Madras District Municipalities Act IV of 1884, upon the lines of the aforesaid section 110 of the Madras City Municipal Act, in which case they considered it was only reasonable to assume that the levy in question would become general throughout the Presidency, if such was not already the case.

The Committee's assumption proved to be correct as they subsequently received from the Madras Chamber a copy of the Madras District Municipalities Act, 1920, which provided the authority under which the tax was being levied throughout the Presidency. In the case of the latter Act, however, both the method and rate of assessment were slightly different, the relative Schedule being given below;—

"*SCHEDULE IV—Assessment of Companies* (*v. Section* 92), *Rule* 16.

Companies shall be assessed by the Chairman (of the Municipality) on the following scale:—

Paid-up Capital.	Half yerly tax.
A. More than ten lakhs of rupees ...	Rs. 250
B. More than five, but not more than ten lakhs of rupees	„ 125
C. More than three but not more than five lakhs of rupees	„ 75
D. More than two, but not more than three lakhs of rupees	„ 50
E. More than one, but not more than two lakhs of rupees	„ 25
F. One lakh of rupees and less	„ 15

Provided that any company, the head office or a branch or principal office of which is not in the municipality and which shows that its gross income received in or from the municipality has not in the year immediately preceding the year of taxation exceeded—

	Rs.
(*a*) Twenty-five thousand rupees, shall pay only	125
(*b*) Fifteen thousand rupees, shall pay only	75
(*c*) Five thousand rupees, shall pay only	25"

The Committee, at the same time, invited members to furnish them with specific instances in which agencies under their control had been subjected to the taxation, and as a result several other members of the Chamber corroborated the statement that the tax was becoming general throughout the Madras Presidency, while all complained of the arbitrary manner in which the tax was assessed.

The Madras Chamber, towards the end of October 1921, intimated that consideration of the administration of the Madras District Municipalities Act, 1920, had brought to light inequalities that seemed to call for amendment and that the matter was occupying the attention of a Sub-Committee, the result of whose investigations would in due course be communicated to

the Chamber. Accordingly, in the following December, the Committee were favoured with a copy of the Madras Chamber's representation in that regard to the Government of Madras. The Madras Chamber stated that its attention had been drawn to the fact that the interpretations put upon the Act by various municipalities were most inequitable and were bearing most unjustly on many large firms having agents or connections in the mofussil. It had been pointed out, the Chamber continued, that the Act, being a "self contained Act", admitted of no appeal against assessment other than to the Municipal Council, the body which itself made the assessment, and it was suggested that, in the interests of justice, some Court or persons of authority should be appointed to consider and give impartial judgment on points of difficulty and divergencies of opinion which might arise in the administration of the Act. The Madras Chamber, having considered the various sections of the Act in all their bearings, pressed for the following amendments and additions which, in its opinion, were necessary to secure the smooth working of the Act :—

(1) The appointment of a Court of Appeal.

(2) The omission, or the definition, of the term "Branch Office" in Schedule IV, Section 16.

(3) The promulgation of a ruling on the method of assessment of an agent and/or sub-agent under G. O. 1796, dated the 12th September 1921.

(4) The promulgation of a ruling as to the number of taxes which can be legally assessed on one source of revenue.

(5) The definition of the terms or phrases "Branch Office" and "Gross Income".

(6) The promulgation of a ruling as to whether G. O. 1796 was retrospective and whether assessment previously made should be amended and the monies so collected refunded.

(The Madras Government Order No. 1796 referred to in recommendations 3 and 6 above, stated in the first place that Companies registered in British Colonies and in foreign countries were not companies within the meaning of the section 3 (8) of the Madras District Municipalities Act 1920 and were not liable to the tax on Companies. They were, however, liable to the tax on professions,

Secondly, Companies coming within the definition of section 3 (8) were liable to the tax on Companies and if such a Company transacted its business in a Municipality through a servant or agent, such servant or agent, and not the Company, was liable, to the Company's tax under the explanation to Section 92.)

Towards the end of January 1922 the Committee of the Chamber addressed the Government of Madras on the subject of the provisions of Section 92 of the Madras District Municipalities Act, 1920 and more particularly rule 16 of Schedule IV which sets forth the scale on which Companies shall pay the half yearly tax on their capital for which the aforesaid section makes provision. The Committee stated that they had received numerous representations from members of the Chamber who had branches or agencies throughout the Madras Presidency, protesting against the incidence of the levy in question which had been generally adopted by practically every municipality throughout that Presidency. Continuing, the Committee said that they had been in correspondence with the Madras Chamber on the subject and they had received a copy of the latter's representation wherein it was maintained that the manner in which the provisions of the Act under reference had been interpreted and enforced by the various municipalities was inequitable and operated most unfairly in the case of many large firms and companies having agents or connections in the mofussil. From the information before them in the above connection the Committee stated that it would appear that not only was the assessment made in the most arbitrary manner but the municipalities concerned adopted either of the methods of assessment prescribed in the schedule at their discretion; for example, in the case of one large firm whose head office was in Bombay and which merely employed local commission agents for the supervision of their purchases of cotton in five districts in the Madras Presidency, the agents in question had been taxed, in three instances, on the agency income, however such income was arrived at, and, in two instances, on the sterling capital of the parent company while in the case of another large firm similarly situated, branches in twenty nine different municipalities had been similarly assessed and taxed.

Having regard to the foregoing considerations the Committee maintained that the contentions urged by

the Madras Chamber in its letter applied, with even greater force, to the case of many members of the Bombay Chamber and accordingly they supported, in the strongest terms at their command, the various amendments and additions to the existing Act suggested by that Chamber, the adoption of which was, in their opinion also, necessary to the smooth working of the Act.

The Committee forwarded a copy of their letter to the Madras Chamber with a request that they might be advised in due course of the result of that Chamber's representation. (Appendix R-2).

DEVELOPMENT OF BOMBAY.

(1) PROPOSED RAILWAY LINE SOUTH OF CHURCHGATE STATION.

The Development Department of the Government of Bombay, towards the end of February 1921, addressed this Chamber on the question of running a railway line south of Churchgate Station in a sub-way to be built in the reclamation. The local Government stated that, in January 1920, they had been informed by the Government of India that the Secretary of State had been asked to serve a notice on the B. B. and C. I. Railway requiring them to relinquish to Government the line south of Churchgate Station when called upon to do so at any time after 1922 subject to the new termini for local and long distance traffic, at Churchgate and Grant Road respectively, having been constructed and the electrification of the main line to the local and long distance termini having been completed. The Government of India further stated that this action was recommended to the Secretary of State on the explicit condition that the Bombay Government should be responsible for the cost of replacing railway communication to the area served by the section of the B. B. and C. I. Railway which it was proposed to dismantle, should such restoration be found necessary.

The Governor-in-Council was of opinion that the railway line, if placed south of Churchgate Station, could only be continued underground to Colaba in a sub-way which would have to be constructed as part of the

reclamation and for which provision would have to be made in the layout of the reclaimed area.

Government pointed out that the main object of the B. B. and C. I. Railway suburban line to Churchgate would be to provide communication between the business area in the Fort and the residential areas and suburbs to the North; Colaba itself, when the cotton green was removed, would gradually become a purely residential suburb and the places of business, to the great bulk of people who would reside there in future, would no doubt be in the Fort area and motors and a tramway service would, in the opinion of the Governor-in-Council, form a far more convenient means of communication than a railway on the approximate alignment of the B. B. and C. I. Railway. In view of the considerations above set forth the Governor-in-Council was doubtful whether the expense of constructing a sub-way would be justified and asked for the views of the Chamber in the matter.

In reply, the Committee stated that they were of opinion that the expense of constructing such a sub-way would not be justified and added that this opinion was based upon the assumption that the Colaba area would be served by wide roads and a well-planned tramway service and they concurred in the opinion of the Governor-in-Council that such a service would form a far more convenient means of communication with the Fort area than a railway on the approximate alignment of the B. B. and C. I. Railway. (Appendix **S-1**).

(2) PROPOSED LAYOUT OF THE RECLAIMED AREA AT BACK BAY.

The Government of Bombay, Development Department, in April 1921, forwarded to the Chamber a plan showing the suggested layout of the area which was being reclaimed on the Back Bay, and asked for any suggestions which the Chamber might wish to make in regard to the erection of public buildings on the reclamation.

In reply the Committee stated that they had no suggestions to put forward at the moment, but they requested that the matter might be referred to them again at a later stage (Appendix **S-2**).

(3) MILITARY LANDS SCHEME.

During the year under review the Government of Bombay and the Military Department came to a settlement in regard to the exchange of some of the scattered military properties in the Fort area for a portion of the land to be reclaimed at Colaba. The Press Note reviewing the negotiations between the Goverment of Bombay and the Military Department and giving full details of the basis of settlement is, for purposes of record, printed in Appendix **S-3.**

DISINFECTION OF WOOL.

(See Reports 1897, pp. 76, 352; 1906, pp. 119, 509; 1907, pp. 105, 397; 1919, pp. 63, 381; and 1920, Vol. I, p. 201.)

The Goverment of Bombay, in May 1921, forwarded to the Chamber copies of the working scheme for the Government wool disinfecting station at Liverpool approved by His Majesty's Imperial Goverment. The copies were duly circulated among the members of the Chamber interested.

It might be mentioned that the question of the disinfection of wool infected with anthrax spores also formed the subject of an item upon the agenda before the Third Conference of the International Labour Organization held at Geneva in October 1921.

INDIAN COTTON COMMITTEE.

(See Report 1918, pages 59, 306; 1920, Vol. I, page 194.)

At the Annual Meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta in January 1921, the following resolution was adopted:—

"That the attention of Government be drawn to the Report of the Indian Cotton Committee with the request that such action as they intend to take theron should now be stated."

In acknowledging receipt of a copy of the above resolution the Government of India forwarded to the Associated Chambers a copy of the following reply given to a question asked by the Hon'ble Sirdar Jogendra Singh in the Council of State regarding the steps taken to give effect to the report of the Committee in question:—

"The attention of the Hon'ble Member is invited to paragraphs 3 and 4 of the Resolution of the Government of India in the Department of Revenue and Agriculture, No. 674-191, dated the 2nd August 1919, indicating the lines on which the Government of India proposed to proceed in dealing with the recommendations of the Indian Cotton Committee. As explained in that Resolution the recommendations in Part I of the Report of the Indian Cotton Committee (except the four recommendations mentioned in paragraph 3 of the Resolution) were considered mainly a matter for disposal by the local authorities concerned. The Government of India confined their intervention to the larger matters of general policy or principle and the questions affecting more than one province. Local Governments were asked to report the action taken or proposed to be taken by them on the recommendations appertaining to them and from the replies received it appears that the Provincial Departments of Agriculture are taking steps to give effect to the recommendations of the Committee.

"A statement explaining the action taken by the Government of India on the remaining recommendations of the Indian Cotton Committee is placed on the table."

Statement showing the Action taken by the Government of India on the recommendations of the Indian Cotton Committee other than those left for disposal by local Governments.

Serial No.	Chapter.	Recommendation No.	Subject in brief.	Action taken.
1	II	13	Investigation of supplies available in Punjab Rivers.	The Government of Bombay and the Punjab have each been asked to place an officer on special duty to investigate the question.

Serial No.	Chapter.	Recommendation No.	Subject in brief.	Action taken.
2	VI	10—11	Colonization of area affected by Sukkur Barrage Project.	The views of the Government of Bombay were asked for on the recommendations and the local Government were of opinion that there was no necessity for the appointment of a Committee to investigate the areas of waste land to be commanded by the Project which could be made available for colonization, and that grants of land to capitalists would be extremely desirable and action in this direction would be taken.
3	XV	8	Appointment of an additional mycologist at Pusa for cotton work.	In consultation with the local Governments it has been considered preferable that local Governments should employ their own mycological staffs for dealing with fungus diseases of plants including cotton and the appointment of an additional mycologist at Pusa has not therefore been considered necessary.
4	XV	9	Imposition of a cotton cess to provide funds for the Central Cotton Committee and pay of additional staff.	The attention of the Hon'ble Member is drawn to the Press Communique dated the 7th April 1920 issued by the Department of Revenue and Agriculture in which it was explained that the method of finance suggested by the Committee is not in consonance with the financial arrangements under the Reforms Scheme, the main feature of which is a complete separation of Imperial and Provincial finances. It was, therefore, decided not to take action on the Committee's proposals. The necessary funds for the Central Cotton Committee and the appointment of additional staff are, however, being provided from general revenues.
5	XV	10	Recruitment of additional staff recommended.	Since the publication of the report of the Indian Cotton Committee the provincial Departments of Agriculture have been considerably expanded and several officers have been appointed.

Serial No.	Chapter.	Recommendation No.	Subject in brief.	Action taken.
6	XVI	1	Establishment of cotton markets.	The views of the local Governments and Administrations who were addressed in the matter have been received and the whole question is under consideration.
		8	Strandardization of weights.	
		12—17	Licensing of gins and presses.	
7	XVI	2	Publication of cotton prices.	The adoption of this recommendation has been commended to local Governments and Administrations.
8	XVI	3	Alteration of dates of payment of land revenue in cotton growing tracts of Bombay.	The recommendation was brought to the notice of the Government of Bombay who have full discretion in regard to fixing and altering dates of kists. The local Government did not consider any alteration in the dates of payment of land revenue in cotton-growing tracts necessary.
9	XVI	4	Expansion of co-operative sale societies.	These recommendations have been accepted by the Government of India and recommendations Nos. (4) and (5) have been commended to local Governments for favourable consideration. No action was called for on recommendations (6) and (7).
		5	Auction sales of cotton.	
		6	Formation of buying agencies.	
		7	Forward sales of cotton.	
10	XVI	9	Cleaner picking of cotton.	The attention of the local Governments has been drawn to this recommendation which is essentially a matter for provincial Agricultural Departments.
11	XVI	10—11	Restriction of the transport of cotton waste and loose kapas.	These recommendations were taken up before the publication of the report of the Indian Cotton Committee and the transport of cotton waste and loose kapas was prohibited. The prohibition on the transport of cotton waste has recently been cancelled and it has been decided to refer the whole question of licensing the transport of cotton and cotton waste to the Central Cotton Committee, when formed, for advice.
12	XVI	18	Possibility of using saw gins for Indian cotton.	It has been decided to bring this to the notice of the Central Cotton Committee as soon as it is formed.

Serial No.	Chapter.	Recommendation No.	Subject in brief.	Action taken.
13	XVII	1—10	Improvement of cotton forecasts.	These 10 recommendations are under consideration along with other proposals for the improvement of crop forecasts generally.
14	XVIII	11—14	Press returns.	These recommendations depend on the decision of the question which is now under consideration whether the submission of returns of cotton ginned and pressed by ginning and pressing factories should be made compulsory by legislation.
15	XVIII	1—3	Establishment of a Central Cotton Association in Bombay.	The Government of Bombay have been addressed and the question is now being considered by a Committee of the Cotton Trade.
16	XIX	1, 2 & 4	Formation of a Central Cotton Committee.	Local Governments have been consulted and the Resolution constituting the Committee and appointing its Secretary will be issued shortly.
17	XIX	3	Abolition of the post of Imperial Cotton Specialist at Pusa.	In accordance with the recommendation of the Cotton Committee it has been decided to abolish the post of Imperial Cotton Specialist at Pusa on the formation of the Central Cotton Committee.

In connection with the above statement the Associated Chambers of Commerce subsequently forwarded to this Chamber a copy of a letter that had been addressed by the Upper India Chamber to the Department of Revenue and Agriculture of the Government of India, enquiring whether Government had any further announcement to make in regard to the action taken or contemplated on the recommendations of the Indian Cotton Committee and, in particular, in connection with the following points :—

(1) Whether officers had been detailed yet on special duty by the Governments of Bombay and the Punjab to investigate the irrigation supplies available in the Punjab rivers ?

(2) Whether any details could be made available as to the recent expansion of the Provincial Departments of Agriculture and the names furnished of the officers appointed, together with the particulars of the post and the circle to which appointed?

(3) Whether there was anything further to announce as to the establishment of cotton markets, the standardization of weights and the licensing of gins and presses?

(4) Whether any information was available as to what had been done by local Governments and Provincial Departments of Agriculture to ensure cleaner picking of cotton.

(5) Whether anything definite had been done towards the improvement of cotton forecasts?

(6) What had been done towards the formation of a Central Cotton Committee and of Provincial Committees? If a resolution had been issued, would a copy be furnished to the Chamber?

The Committee of this Chamber asked the Upper India Chamber to favour them in due course with a copy of the Government of India's reply to its representation.

In their letter the Government of India, after explaining briefly the action which they had taken in connection with the proposal to constitute a Central Cotton Committee, a reference to which appears elsewhere in this report, stated that the recommendations of the Indian Cotton Committee on the licensing of gins and presses and the restriction of transport to check fraudulent mixing had been specifically referred to the Central Cotton Committee by the Government of India for their opinion and advice with a view to the early introduction of legislation, if necessary. The question of the standardisation of weights in gins and presses would also doubtless be considered in connection with the question of licensing. The question of the establishment of Cotton markets was, however, largely a matter for local Governments. With regard to the question of the cleaner picking of cotton (kapas) attention was invited to Recommendation 9 of the proceedings of the Board of Agriculture in India, 1919. The problem being largely a local one and the co-operation of the trade being apparently essential to progress, the question was one that could appropriately be taken up by Provincial Cotton Committees when established but the Government of India suggested that the Upper

India Chamber might if they desired make a reference to the Central Cotton Committee on the subject.

As regards the expansion of Provincial Agricultural Departments the Government of India forwarded a statement showing the posts recommended by the Indian Cotton Committee and those sanctioned to the date of writing. The statement did not include various other posts which had been created for the purpose of strengthening the Agricultural staffs of the Provinces (apart from the Indian Cotton Committee's recommendations) in pursuance of the general policy of expansion of local Agricultural Departments. It was further explained that officers for a large number of those additional posts had already been recruited while candidates for the remainder were being sought. It was added that the names of officers already appointed could be ascertained on application to the local Government concerned.

The question of the improvement of cotton forecasts was under the consideration of the Government of India along with the improvement of crop forecasts generally and it was hoped that it would be possible shortly to issue orders on the subject.

Finally, with regard to the employment of officers to investigate the irrigation supplies available in the Punjab rivers the Government of India stated that it was a matter of Provincial concern and accordingly the local Governments concerned should be approached direct. (Appendix **T-1**).

THE INDIAN CENTRAL COTTON COMMITTEE.

(See Report for 1920, Vol. I, p. 194).

In the beginning of May 1921 the Government of Bombay forwarded a copy of a Resolution of the Government of India in the Department of Revenue and Agriculture relative to the constitution of the Central Cotton Committee and desired to be informed of the name of the gentleman whom the Chamber proposed to nominate as its representative on the Committee.

The Government of India, in the Resolution referred to, stated that they had already indicated broadly the lines on which it was proposed to dispose of the recommendations contained in the Report of the Indian Central Cotton Committee and that the present resolution

announced their decision on the proposals made in Chapter XIX of the Report relating to the formation of the Central Cotton Committee.

Local Governments and Administrations had been consulted and, after obtaining the views of the various Trade Associations and Chambers of Commerce, had generally supported the proposal with the result that the Government of India had accordingly decided to constitute a Central Cotton Committee with headquarters at Bombay.

The functions of the Committee would be mainly advisory, and, subject to any modifications and additions which might subsequently be found necessary, would follow generally the lines indicated by the Indian Cotton Committee in paragraph 261 of their report.

It was stated that the Committee would, at the outset, be composed as follows, but additions to, and alterations in, its composition might be made from time to time on the recommendation of the Committee :—

Official Representatives.

President.

1. The Agricultural Adviser to the Government of India.

Members.

A representative of the Agricultural Department in :—

2. Madras.
3. Bombay.
4. The Punjab.
5. The United Provinces.
6. Burma.
7. The Central Provinces and Berar.
8. Sind.
9. The Director General of Commercial Intelligence.

Non-official Representatives.

A representative of each of the following bodies :—

10. The East India Cotton Association, if established, or, in the alternative, the Bombay Cotton Trade Association.
11. The Bombay Millowners' Association.

12. The Bombay Chamber of Commerce.
13. The Ahmedabad Millowners' Association.
14. The Karachi Chamber of Commerce.
15. The Tuticorin Chamber of Commerce.
16. The Upper India Chamber of Commerce.
17. & 18. Two representatives of the Central Provinces and Berar to be nominated by the local Administration from manufacturers or ginners.
19. A representative of the Madras Presidency to be nominated by the local Government from manufacturers or ginners.
20. A representative of the Punjab to be nominated by the local Government from manufacturers, ginners or large producers.
21. A representative of Bengal.
22. A representative of Lancashire.

Other Representatives.

23. A member of the Co-operative Department, official or non-official, to be nominated by the Government of India.
24. A representative of the Hyderabad State.
25. A representative of the Baroda State.
26. A joint representative of the States in Rajputana and Central India.

The Resolution further stated that the members of the Committee would be appointed in the first instance for a period of two years, and steps would be taken immediately to nominate the personnel in consultation with the local Governments and Administrations and the Darbars concerned. Proposals had been approved by His Majesty's Secretary of State regarding the appointment of a Secretary to the Committee, and the officer selected for the appointment was Mr. B. C. Burt, at present a Deputy Director of Agriculture in the United Provinces. On his appointment the Secretary would be directed to submit proposals regarding his staff and the place and time of the first meeting of the Committee.

The Government of India added that the cost of the Committee would be met from Imperial revenues.

A ballot was held on the 1st June 1921 for the election of the Chamber's representative on the above Committee and resulted in the election of Mr. V. A. Grantham, the

Deputy Chairman of the Chamber, whose name was duly communicated to the Government of Bombay.

The first meeting of the Indian Central Cotton Committee was held in July 1921 and the Chamber's representative on the Committee subsequently forwarded a copy of the proceedings from which it was observed that three items upon the agenda before the meeting were of particular interest to members of the Chamber, namely :—

Subject I—To consider a reference from the Government of India with regard to the general question of licensing of gins and presses and, in particular, recommendations No. 162-167 of the Indian Cotton Committee's report.

Subject II—To consider a reference from the Government of India concerning certain proposed restrictions on the transport of cotton waste and "kapas" and, in particular, recommendations No. 160-161 of the Indian Cotton Committee in that connection.

Subject VII—To consider the position created in consequence of the refusal of the Government of India to adopt recommendation No. 194 of the Indian Cotton Committee with regard to the imposition of a cotton cess.

The views of the Chamber on the Report of the Indian Cotton Committee had previously been invited only in regard to the foregoing subjects and, generally speaking, it may be said that the decisions at which the Indian Central Cotton Committee arrived during the course of their proceedings were in substantial agreement with the views previously expressed by the Chamber.

The relevant portions of the proceedings of the Central Cotton Committee will be found printed in full in Appendix **T-2.**

PROPOSED COTTON CESS.

(See Report 1918, pp. 62, 325).

The Chamber, in its reply to the questionnaire issued by the Indian Cotton Committee 1917, pointed out that its recommendations were in a measure conditional upon the provision of extra funds to meet the increase in the expenditure of the Agricultural Department which they

would involve and suggested, as the extra expenditure would be for the direct benefit of the cotton cultivator, the imposition of a small tax on cotton levied, however, upon the whole trade and not upon a particular portion only. When the suggestion was subsequently embodied in the Indian Cotton Committee's report, paragraph 202 and recommendation 149, the extra expenditure likely to be involved by reason of the Committee's recommendations in general was estimated at Rs. 16 lakhs, of which Rs. 14 lakhs would fall upon the provincial services and Rs. 2 lakhs only, the cost of the proposed Central Cotton Committee, upon the imperial revenues. The Committee accordingly recommended the imposition of a cess of 8 annas per bale on all cotton consumed in Indian mills or exported, to be collected both at the mills and the ports.

The Government of India, however, decided that they could not adopt the Committee's recommendations in regard to the imposition of a cotton cess as they considered that the method of finance suggested by the Committee would not be in consonance with the financial arrangements proposed under the Reforms scheme. The Government of India at the same time expressed their willingness to provide the sum of Rs. 2 lakhs, which, as already stated, appeared to be the only portion of the increased expenditure likely to fall on Imperial revenues under the Reforms Scheme, from their existing revenues.

At a later date it was understood that the Government of India had agreed to reconsider the question and in the meantime it was considered that the amount of the cess might be reduced to 4 annas, in which case, assuming the incidence of the cess to be evenly divided, it was estimated that the consumer's share would be .005 anna per lb. and the grower's ¼ anna to 1 anna per acre, according to yield.

The proposal in its latter form was further considered by the Indian Central Cotton Committee (q.v.) and the decisions at which the Committee arrived were embodied in the following resolutions :—

" (1) That the Govenment of India be requested to reconsider the question of imposing a cotton cess to provide funds for the activities of the Central Cotton Committee and in particular to meet the Committee's proposals in respect of Technological and Agricultural research,

(2) That the cotton cess should be levied on the whole commercial cotton crop and not only on exports.

(3) That a cotton cess should be levied of 4 annas per 400 lb. bale for 5 years but that the Government of India should have power to reduce the cess by Executive Order within that period at the request of the Indian Central Cotton Committee.

(4) That....the question of machinery for the collection of the cess was a matter for the Government of India to decide and that the record of the opinions expressed should be forwarded to the Government of India for consideration.

(5) That....cotton imported from outside India should be exempt from the cess.

(6) That....all funds raised by the proposed cotton cess should be strictly earmarked for cotton development and that annual balances, if any, should not lapse to general revenues.....

(7) That a standing Finance Sub-Committee of the Indian Central Cotton Committee should be appointed to deal with the expenditure of the cotton cess funds."

The following gentlemen were appointed members of the Sub-Committee referred to in resolution (7) :—

Mr. V. A. Grantham (Bombay Chamber of Commerce).

The Hon'ble Mr. Lallubhai Samaldas (Co-operative representative).

Mr. Du Breul (Cotton Contracts Board).

Mr. Mathuradas Vasanji (Indian Merchants' Chamber and Bureau).

The resolutions were duly communicated to the Government of India who subsequently addressed local Governments and administrations on the subject.

The Government of Bombay, in forwarding a copy of the letter from the Government of India to the Chamber for its views thereon, stated that they desired particularly to know what effect, in the opinion of the Chamber, the proposed cess would produce on the cultivator and also whether the Chamber "would consider advisable the making of a direct contribution by the trade and the consuming mills to the Indian Central Cotton Committee."

The Government of India in their letter first outlined the history of the proposal. They stated that in

paragraph 202 of their Report the Indian Cotton Committee had recommended that a cess of eight annas per bale should be levied on all cotton consumed by the mills in India as well as on all cotton exported, in order to provide funds for the additional staff required to cope with the expansion of work on cotton recommended by that Committee. The Government of India, as they explained at the time, were unable to accept the proposal since the method of finance suggested by the Committee would not have been in consonance with the financial arrangements proposed under the Reforms Scheme, the main feature of which was the complete separation of Imperial and Provincial finances, and since agriculture was to be a provincial subject, expenditure on the measures advocated by the Committee would be debitable to Provincial revenues, while if it should at any time become necessary to impose a cess for revenue purposes on cotton consumed in mills or exported the proceeds, being of an all-India nature, would be finally credited to Imperial revenues. For this reason the Government of India on that occasion decided not to take any action on the Committee's proposals.

The question had, however, been reopened by the Indian Central Cotton Committee, who discussed the matter at their first meeting held at Bombay on the 21st July 1921. Briefly, their recommendations were that a cess of 4 annas per bale of 400 lbs. should be imposed on all commercial cotton as well as on exports and that the method of collection should be left to the Government of India to decide. The imposition of the cess was recommended for a period of 5 years in the first instance on the condition that provision was made for its reduction before the expiry of that period should the Central Cotton Committee recommend such a course. The proposal as put forward by the Committee was, the Government of India agreed, free from some of the objections previously urged against the recommendations of the Indian Cotton Committee, inasmuch as it was contemplated that the proceeds of the cess should be devoted exclusively towards the provision of funds to meet the cost of the Committee's proposals in respect to technological and agricultural research on cotton, objects the expenditure on which might be legitimately met from Central Revenues. Before considering the matter further, however, the Government of India desired to have the views of the Government of Bombay on the following points :—

(a) Whether it was desirable that a cess should be imposed on cotton to meet expenditure connected with the activities of the Committee;

(b) if so, whether the cess should be confined to exports or should be extended to all cotton consumed in the mills as recommended by the Committee;

(c) in the event of the local Government favouring the application of the cess to all commercial cotton, whether the best method of collection would be at the mills and ports, as suggested by the Committee, or at the baling presses, and whether in either case any difficulty was anticipated in obtaining the consent of the Darbars of Indian States to the collection of the cess from mills located within their territories.

Continuing, the Government of India, in order to enable the local Government to consider the matter in all its bearings, made the following additional observations.

The Central Cotton Committee urged that the first and most important measure to be undertaken was the appointment of a technologist who must be equipped with a suitable laboratory and apparatus. The estimated initial expenditure involved in this scheme was Rs. 3½ lakhs together with a recurring grant of Rs. 1 lakh. In addition the annual budget of the Cotton Committee itself, apart from research work, was estimated at about a lakh of rupees.

The Government of India saw no objection to the industry itself being taxed to provide the necessary funds, especially as the question of the proposed cotton cess had been reopened by a prominent representative of the trade and was unanimously supported by all the non-official Members of the Committee. At the same time, although it was the unanimous opinion of the Central Cotton Committee that the cess should be levied on all commercial cotton, the Government of India felt that there were advantages in confining it to exports only, not the least of which was the fact that its collection at the ports would be practically a simple matter involving no extra expense to Government. Another point to be borne in mind was that the average annual exports of cotton during the 5 years ending 1920-21 were slightly over 2 million bales of 400 lbs each so that a cess at the rate of 4 annas per bale on exports

alone would yield a revenue of about Rs. 5 lakhs which would be sufficient to meet the cost of the Technologist and his laboratory as well as the operations of the Central Cotton Committee. In favour of the Committee's proposal there was, however, the argument that, if the cess were levied on all cotton, including mill consumption, it could be reduced to a rate sufficient to provide the funds required. The Government of India added that they were also advised that, if it should be decided to levy the cess on all cotton consumed in the mills, there should be no difficulty in arranging for its collection by means of the establishment employed for the collection of the cotton excise duty.

In favour of the proposal of the Central Cotton Committee that unspent balances should not lapse it might be said that, in the event of a considerable balance accumulating, it would be feasible still further to reduce the rate of the cess if considered necessary. The Government of India stated that they proposed, however, to retain full control over the expenditure of the cess but would avail themselves of the advice and co-operation of the Central Cotton Committee in the matter. The receipts accruing from the cess would be merged into general revenues and the expenditure incurred as from general revenues, but a separate pro forma account would be maintained of the receipts, expenditure and balance on account of the proposed cess and carried forward from year to year.

The Committee, in replying to the Bombay Government, stated that they had carefully considered the letter from the Government of India and were of opinion that it was desirable that a cess should be imposed on cotton to meet expenditure connected with the activities of the Central Cotton Committee.

In regard to the question whether the cess should be extended to all cotton, whether exported or consumed in the mills, the Committee pointed out that, apart from the fact that a tax on exports would meet with opposition from exporters whereas a cess on all commercial cotton would be strongly supported by the whole trade, they were in considerable doubt as to whether the yield from a cess on exported cotton, say Rs. 5 lakhs annually, would be sufficient to enable the programme recommended by the Central Cotton Committee to be carried out. The Committee understood that, while the sum of Rs. 5 lakhs would be sufficient to meet the cost of the

Technologist and his laboratory and the cost of up-keep of the Central Cotton Committee for the first year, it would not be sufficient to provide funds for research work on a useful scale throughout India. They were, therefore, strongly of opinion that the proposed cess should be extended to all cotton, whether exported or consumed in the mills.

As regards the method of collection, the Committee were of opinion that the simplest method would be for the cess to be collected at the mills in British India on all cotton used in those mills and at the ports on all cotton exported.

The Committee stated that they were in complete sympathy with the resolutions of the Central Cotton Committee with reference to the earmarking of all funds raised by the proposed cess and fully agreed that annual balances, if any, should not lapse to general revenues. They understood, however, that the point would be covered by the Cotton Cess Bill that would eventually have to be introduced in the Indian Legislature.

The Committee proceeded to say that they had carefully considered what effect the proposed cess would produce on the cultivator and it appeared to them that while from a theoretical point of view the incidence of the cess should be evenly divided between the cultivator and the consumer and each would have to pay ·005 annas per pound, in actual practice the whole cess would be paid by the consumer, and its effect could, therefore, hardly be regarded as prejudicial to the cultivator.

The Committee added that they did not quite understand the last question of the Government of Bombay viz. whether they would "consider advisable the making of a direct contribution by the trade and the consuming mills to the Indian Central Cotton Committee." They understood that the cess would have to be collected by the Government of India and they were of opinion that all funds so raised should be ear-marked for, and controlled by, the Central Cotton Committee.

The Committee subsequently received a rough draft of the proposed Bill and after careful consideration of its provisions, which were in accordance with the views expressed in their letter to the local Government, informed their representative in the Council of State

that they approved the Bill and asked him to take such action as he might consider desirable with a view to facilitate its progress through the Council in the event of it being introduced during the ensuing (January) session. (Appendix T-3).

COTTON CONRACTS BOARD.

In December 1921 the Government of Bombay forwarded, for the information of the Chamber, a copy of a Press Note that had been issued on the subject of the continuance of the functions of the Cotton Contracts Board.

The Press Note read as follows :—

"The following memorial has been received by the Government of Bombay from representatives of the Cotton Trade of Bombay, including the East India Association, the Cotton Clearing House, and the Millowners' Association :—

'We, the undersigned representatives of the Cotton Trade in Bombay, request that Government may be pleased to move His Excellency the Governor-General to withhold his consent to the Repeal Act and to continue the operations of the Cotton Contracts Board until such time as Government are satisfied that the Trade has succeeded in setting up adequate machinery for the control of their own operations."

The Governor in Council, after consultation with all sections of the Trade, is satisfied that the great majority of the cotton traders of Bombay desire that the Cotton Contracts Control Act of 1919 should remain in force until all contracts of the May period have been liquidated. He has therefore addressed the Government of India requesting that the Repeal Act may be returned to the Government of Bombay for reconsideration and submission to the Legislative Council at the earliest possible moment. For the present, therefore, the Cotton Contracts Board, as constituted under Act I of 1919, will continue to function. Proposals will be submitted to the next meeting of the Legislative Council for releasing the control over contracts entered into for period subsequent to May."

REFERENCES TO THE CHAMBER.

NOTICE OF READINESS OF STEAMER TO LOAD.

An enquiry was received from a member as to whether charterers were justified in insisting on a notice of readiness of a steamer intended for loading cotton being given only after the steamer had entered the berth allotted to her.

In reply the Committee stated that the point raised was usually provided for in the Charter Party. In the absence of any such provision, the Committee were of opinion that lay days would commence 24 hours (Sundays, Holidays, non-working and non-weather working days excepted) from the time written notice had been handed to the charterer or his agents by the Master or his agents, to the effect that the steamer was clear of inward cargo and ready to load, whether a berth in dock was available or not. (Appendix **U-1**).

BASIS FOR COLLECTION OF GENERAL AVERAGE DEPOSITS.

The opinion of the Committee was invited by a Member in August 1921, as to whether collections in respect of General Average Deposits should be made on the basis of the invoice value, or the fair market value, upon arrival, of the goods concerned.

The Committee at the time stated, in reply, that, in their opinion, collections of the nature in question were invariably made upon the basis of the invoice value of the goods as the invoices represented the only real evidence before the underwriters, and, further, were made out, and signed, at the time of shipment. The Committee added that the term "invoice value" included landing charges which, however, they considered, were so negligible as not to require specific mention.

At a later date, however, the Committee referred to Lloyds for a confirmation of their ruling in the above respect.

The Secretary of Lloyd's, in reply, stated that deposits on account of General Average should be collected on the same values as were adopted in the apportionment of the General Average when ascertained, *viz.*, the market

value of the goods at the date of arrival, subject to the deduction of such charges payable at destination as would not have been incurred had the cargo been lost at the date of the General Average act, such as landing and sale charges and such freight as would not have been paid if the cargo had not arrived.

It was added that, if the cargo arrived damaged, it was the damaged value which should be taken. The invoice value was entirely disregarded in arriving at the value upon which goods should contribute to General Average. In pre-war days, when fluctuations in value were not so startling as they were at the moment, there was not much harm in collecting deposits on invoice values of *sound cargo*, but the use of invoice values for this purpose at the present day should certainly be discouraged as it might lead to most unsatisfactory results.

The following case was given as an example :—

Five shipments of different goods by the same vessel were all invoiced at, say, £100 each. One of the commodities in question had depreciated owing to market fluctuations by 50 per cent. by the time the goods arrived at destination, whereas the other commodities remained of the same value as at the time they were invoiced. The goods which were depreciated in value were only liable for half the General Average contribution which the other commodities would be liable for, whereas, if they all paid deposits on the invoice value, they would pay equal deposits. It was asserted that it was only necessary to take large figures instead of the small figures given above for it to be quite evident that it would be a very great hardship to the consignees of the depreciated goods or their Underwriters if a deposit were collected on the invoice value.

Where some of the commodities had appreciated in value, the collection of deposits on the invoice values might lead to the security which was afforded to the parties who had suffered General Average losses or incurred General Average expenditure being insufficient.

The adoption of invoice values for the purpose of collecting deposits could, it was stated, only be defended when there was no other way of arriving at a provisional value for this purpose and should not be resorted to if the correct market values could be approximately ascertained.

A copy of the above quoted letter was duly forwarded to the member who raised the question and the Committee

decided that the method of arriving at values therein given should be adopted as a ruling of the Chamber in place of the provisional opinion expressed at the time of the original reference. (Appendix U-2).

NOTICE TO CONSIGNEE OF THE ARRIVAL OF CARGO.

An enquiry was received in June 1920 from the American Consul in Bombay as to what the established custom of the port of Bombay was with regard to the notification of consignees by ships' agents that cargo had arrived for them—

(1) upon the arrival of the ship.
(2) on receipt by the ship's agent of notice from the Port Trust that cargo landed from one of their ships was lying unclaimed.

The Consul stated that he understood that, on the arrival of a ship, notice to consignees by general advertisement was customary; but what he particularly desired to know was whether, when the agent of a ship had notice from the Port Trust that cargo from one of his ships was lying unclaimed, and when this agent was in possession of the name and address of the consignees, there was, according to the custom of the Port, any responsibility resting upon the ship's agent to give such notice, or whether such notice if given (as he understood it sometimes was given) was purely an act of courtesy on the part of the ship's agent.

In reply the Committee stated that they understood that the following procedure was adopted by the majority of shipping companies in regard to the notification to be given to consignees by ships' agents upon the arrival of steamers:—

(1) Upon the arrival of a steamer the consignees were notified through the medium of the local papers to the effect that the steamer had arrived and that Bills of Lading should be presented for delivery orders.

(2) Should delivery orders not be applied for within about ten days after the arrival of the steamer and consignees' names appeared in the manifest, an intimation was sent that the goods had arrived. Such intimation, however, was merely an act of courtesy on the part of the shipping company.

(3) No further action could be taken until advice was received from the Port Trust Authorities of packages lying uncleared. Upon receipt of such advice, those consignees whose names might be known from the marks on the packages were requested to send their documents and obtain a delivery order.

(4) Finally, after some time had elapsed and the names of consignees were still not known, advice of uncleared cargo was sent to the port of shipment in order that the shippers of the goods might be communicated with.

The Committee added, however, that it was not obligatory on the shipping companies to adopt any of the above methods. Shippers were supposed to advise consignees of the despatch of their goods and the latter should make enquiries of the agents of the ship in which the goods were despatched as to when the vessel might be expected to arrive. The notices issued by the agents in Bombay should be regarded merely as acts of courtesy. (Appendix U-3).

CALCULATION OF CHARTERAGE FOR FRACTIONS OF A MONTH.

An enquiry was received from a Shipping Company in Bombay as to what was the custom of the Port in regard to the calculation of charterage for a fraction of a month.

In reply the Committee stated that in their opinion the accepted method of computing odd days of hire in the case of vessels on a monthly time charter was to reckon each odd day as 1/365th of twelve times the monthly hire.

PAYMENT OF CLAIMS FOR SHORTAGE BY STEAMSHIP COMPANIES (BASIS).

(See Report 1920, page 206.)

An enquiry was received from a member in March 1921 as to what was the normal basis of settling consignees' claims for shortages, in view of the enhanced import tariff.

In reply the Committee stated that the basis on which steamship companies settled consignees' claims for

shortages differed with different lines, but that the usual custom was to allow C. I. F. price, *plus* duty, *plus* 5 per cent.

In connection with the above ruling a member enquired as to which rate should be taken into consideration, *i. e.*, the Bank's buying rate, or the Bank's selling (B. C.) rate. in settling consignees' claims for shortages.

In replying the Committee stated that in their opinion the rate of exchange at which consignee's claims for shortages should be paid was the Bank's Selling Demand rate on the date of the arrival of the steamer concerned.

(Appendix U-4).

DISPUTE AS TO WHETHER CERTAIN GOODS WERE SHIPPED IN TIME.

A member of the Chamber placed the following facts before the Committee and asked for their advice in the matter:—

According to the date of the Manchester Ship Canal Co.'s certificate the goods were in time; but, according to the Bill of Lading date, the goods were late. As only the Bill of Lading was available when the dealer asked for evidence of the date of shipment, he cancelled the goods. Neither importer nor dealer apparently was aware at the time of the existence of the Manchester Ship Canal Co.'s certificate. The point at issue was whether the dealer could persist in refusing to take up the goods even though it eventually transpired that they were actually shipped in time.

The Committee informed the member that they were unable to express an opinion on the point raised and suggested that the member should consult their solicitors.

SHIPMENT DATE OF GOODS MADE IN BRADFORD.

Under Clause 1 of the Revised Conditions of Contract adopted by the Bombay Native Piece Goods Merchants' Association, a shipper has the option of producing as conclusive evidence of the date of shipment, (in the case of goods shipped from any Port other than Manchester), the date of the Dock, Railway, or Ship Owners' Certificate of receipt for shipment. It had, however, been brought to the notice of the Committee of the Chamber

on several occasions previously, that some merchants had not exercised the above option but had adopted a different form of contract which rules out the recognition of Railway Receipts, and the assistance of the Chamber was invoked in an endeavour to compel dealers to accept Railway Receipts in such cases, but naturally the Chamber was unable to be of assistance to those who had specifically contracted themselves out of their right to produce such Receipts as evidence of date of shipment.

INTERPRETATION OF CERTAIN COMMERCIAL TERMS.

The opinion of the Committee was invited by a member in September 1921, as to the meaning of the following commercial terms relating to orders placed at makers' open prices :—

(1) Shipment " at once ".

(2) Shipment " soonest possible ".

In regard to the first term, the member explained that it did not refer to stock offers but to orders for regular goods.

After a reference to the Import Sub-Committee, the Committee advised the member that, in their opinion, the relative definitions were as under:—

(1) Shipment " at once " meant by the first available steamer.

(2) Shipment " soonest possible " meant the earliest opportunity by which the suppliers could make shipment.

The Committee added, however, that with regard to the member's own explanation of the first term, they considered that if the term was used in reference to goods to be manufactured it could have no sensible meaning.

At a later date the member explained in the latter connection that they had omitted to state in their previous letter that the orders to which they referred were placed during war time, when no definite shipment was accepted and shipment 'at once' was often given by dealers at their special request in the hope that manufacturers would treat the orders as urgent.

INTERPRETATION OF TERM "No. 4S" YARN.

In April 1921 an enquiry was received from a member as to whether cotton yarn which was sold under a certain number was thereby understood to have that number of counts in it. In the particular case under reference the yarn was sold as No. 4s; but the counts were found to be 2.87 and the sellers contended that No. 4s was the name of the yarn and did not imply 4 counts.

The Committee in reply informed the member that in their opinion yarn sold as Count 4s must be yarn containing that number of counts. (Appendix U-5).

THE RATE OF PAYMENT UNDER PIECEGOODS CONTRACTS.

The Committee were asked by a member, in September 1921, whether there was, or had been, any custom of the trade in Bombay, when no special arrangement existed, of making payment under piecegoods contracts at the rate of exchange ruling on the date of payment and, further, whether it was impracticable to secure exchange for a date preceding the date of payment.

The member was informed, in reply, that, in the opinion of the Committee, the custom of the trade in the forgoing regard was based upon the provisions of the form of piecegoods contract in general use in Bombay and provided that payment, in such cases, should be made in rupees, subject to any special arrangement, at the rate of exchange current at the time of payment.

In reply to a reference from another member, at a later date, on the same subject the Committee, after reiterating their views as above expressed, added that any modifications of the foregoing custom were presumably being made as the result of a private arrangement between the parties concerned. (Appendix U-6).

RATE OF EXCHANGE AT WHICH CLAIMS OF DIFFERENCE IN QUALITY, ETC., OF TENDERED GOODS SHOULD BE PAID.

An enquiry was received from an importing house as to whether dealers were entitled to be paid the allowance

granted to them by surveyors for difference in quality, etc., at the rate of exchange ruling on the date of payment or on the date of the arrival of the steamer concerned.

The Committee were unable to express an opinion on the point raised and suggested that the matter might be referred back to the surveyors for the purpose of obtaining a decision as to their intention at the time of making the award.

ALLOWANCES FOR CUT PIECES.

A letter was received from a member asking for the opinion of the Committee on the following question :—

Certain umbrella cloth had been ordered in bales of 50 pieces, each piece to contain 30 yards. It had been ascertained that the bales supplied against this contract contained 18 per cent. of cut pieces, and it was desired to know whether the buyers were bound to accept the same with an allowance, or whether they were entitled to reject; in the latter case, the member desired to know the percentage which would entitle a rejection.

In reply the Committee stated that this Chamber recognised no rule in regard to the number of cut pieces allowed either in a single bale or case, or in a whole consignment.

The Committee added, however, that they considered that the award of an arbitrator, given on his knowledge of the facts, should be regarded as final.

INDENTS FOR GOODS BEARING A DEALER'S TRADE MARK.

A member of the Chamber in May 1921 drew the attention of the Committee to the fact that dealers often required their own labels or name and trade mark to be placed on goods ordered by them through importing houses. It was asserted that it often happened that such goods went to survey and were cancelled by surveyors with the result that the importer was left t

re-sell the goods with the dealer's name and trade mark on them ; in the end, the importer was all but compelled to sell the goods to the original indentor at a very low price. The member enquired whether in such cases there should not be an unwritten law that dealers would not be allowed to cancel the contract when there was wrong delivery or late shipment, and that they could be compelled to take the goods with whatever allowance the surveyors or arbitrators might decide on unless settled amicably. The views of the Chamber were required on this point.

In reply the Committee stated that the point raised was, in their opinion, purely a matter of arrangement between the parties concerned.

APPOINTMENT OF SURVEYORS.

A communication was received from the Manchester Chamber of Commerce early in June 1921, enquiring whether this Chamber was prepared to nominate surveyors on behalf of members of the Manchester Chamber in cases where such members have disputes with firms in India.

The Committee forwarded to the Manchester Chamber a copy of this Chamber's Rules regarding general disputes and arbitration, and pointed out that the Chamber did not appoint surveyors in *ex-parte* surveys, nor did it undertake to nominate surveyors on behalf of either party to a dispute. The Committee added, however, that the Chamber through its Committee was prepared to arbitrate upon all questions of mercantile interests submitted—

(1) Either direct by the two parties to the dispute, or

(2) Through the two surveyors or arbitrators appointed by the two parties to the dispute.

C. I. F. CONTRACTS.

An enquiry was received from a member as to whether in a C. I. F. Contract for cast-iron air ejectors, the goods should have been insured against breakages in addition to insurance against loss.

In reply the Committee stated that they regretted they could not possibly give a ruling as to the obligations of shippers and consignees under a C. I. F. Policy, as, in their opinion, such obligations must be left to a Court of Law to determine.

The member, however, in July 1921 again addressed the Chamber and pointed out that the question was not whether the goods in dispute should have been insured against risk of breakage, but whether, having on a previous occasion and without specific instructions insured against risk of breakage, shippers should have done so in the particular instance referred to, and whether, in view of their having neglected to do so, they could be held responsible for the breakage that had occurred.

The Committee again carefully considered the question but were unable, in the absence of any custom of the trade in the matter, to give any ruling as to the obligations and relative responsibility of shippers and consignees under a C. I. F. policy in the circumstances mentioned by the member.

In addressing the member to the above effect, the Committee added, however, that the point under dispute might be made the subject of arbitration, provided both parties agreed.

THE INDIAN INSTITUTE OF SCIENCE, BANGALORE.

In November 1921 the Committee were advised that in consequence of a report of the Standing Committee of the Court of Visitors of the Indian Institute of Science, Bangalore, the Governor-General in Council, by virtue of the powers vested in him by Regulation 35 of the Regulations for the administration and management of the properties and funds of the Indian Institute of Science, Bangalore, had appointed a Special Committee to enquire into and report on certain matters relating to the abovementioned Institute.

The Special Committee was constituted as follows—

Chairman.

Sir William J. Pope, K. B. E., F. R. S., Professor of Chemistry, Cambridge University.

Members.

The Hon'ble Sir Ashutosh Mukherji, Kt., C. S. I., M. A., D. L., Puisne Judge, Calcutta High Court, and Vice-Chancellor, Calcutta University.

Sir Henry H. Hayden, Kt., C. S. I., C. I. E., D. Sc., F. R. S.

Professor C. V. Raman, Professor of Physics, Calcutta University.

Secretary.

Dr. Alfred Hay, D. Sc., M. I. E. E., Officiating Director, Indian Institute of Science, Bangalore.

The following are the terms of reference to the Committee of Enquiry:—

"1. To examine the working of the Institute during the past ten years and to report on its present state.

2. To consider what changes, if any, are necessary in the Constitution and Scheme of Management of the Institute in order to secure its government in the best possible way and to make recommendations accordingly. In particular, to consider and make recommendations regarding the body or bodies in which the management of the Institute should vest, the powers which should be given to such body or bodies, including their relations with the Director and the professional staff, and the composition of such body or bodies.

3. To consider and make recommendations regarding the extent to which the principal contributors to the endowment, iucluding the Government of India, should exercise control over the management and working of the Institute. In particular, to indicate whether the principal contributors should expressly be given the right and, if so, within what limits, to obtain the assistance of the Institute in the matter of the investigation of particular problems, the acceptance of students or any other matter.

4. To consider and make recommendations as to what should be the future policy and lines of development of the Institute; in doing so, to estimate the present position of post graduate and research work in pure and applied science in India and to indicate the place which the Institute will occupy with reference to this. In particular, to indicate whether the Institute should confine itself to the investigation of such problems only

as bear on the application of science to Industries, or whether its scope should include investigation in pure science.

5. To consider and make recommendations as to whether, in view of the immediate and prospective increase in the income of the Institute, it should undertake research, training in research, or training generally in any additional branches of science.

6. To consider and make recommendations regarding the means of co-ordinating the work of the Institute with that of similar institutions in India and abroad.

7. To consider and make recommendations regarding the method of selecting and appointing the Director of the Institute and other members of the professional staff, the qualifications which should be required of candidates for those appointments and the terms which should attach to such appointments, including pay, leave, and allowances during absence.

8. To consider and make recommendations as to the relations which should subsist between outside bodies or persons, including Governments and Administrations, and the professional staff, in respect of the professional services of the latter. In particular, to consider whether the professional staff should be permitted to accept private practice; in the latter case, to propose rules to regulate the receipts of fees and the method of utilising such fees; also the conditions which should govern the publication of the results of research undertaken for outside bodies or persons, with reference to Patent right and Copyright.

9. To consider and make recommendations regarding the subordinate staff necessary to assist the Director in the discharge of his duties.

10. To consider and make recommendations regarding the admission and training of students;—in particular, to consider the best means to train Indian students with a view to enabling them to qualify themselves for appointment on the professional staff.

11. To consider and make recommendations regarding any other matter which the Committee may consider to be of fundamental importance for the welfare of the Institute."

The Bombay Government requested the Chamber to nominate a representative who should be examined as a

witness by the Special Committee. As, however, the notice given was too short for the purpose the Committee of the Chamber informed Government that they were unable to nominate a representative. (Appendix V-1).

TRANSFER OF ADEN TO THE COLONIAL OFFICE.

Towards the end of September 1921 the Hon'ble Mr. A. H. (now Sir Arthur) Froom, the Chamber's representative on the Council of State, enquired of the Committee by telegraph as to what their views were in regard to the proposal that Aden should be transferred to the Colonial Office.

The Committee in the first instance informed the Hon'ble Mr. Froom that they were in favour of the transfer both in the interests of British firms and in view of the future political situation. At the same time they considered that the interests and status of Indian residents in the Settlement should be safeguarded.

Subsequently, however, the Committee telegraphed to the effect that responsible opinion in Bombay considered it most important to press strongly for delay in order that the various problems involved might be discussed. The Committee stated that great uncertainty existed as to the strategic and political issues involved in view of the doubts regarding the future of Egypt and the general policy in Arabia and the Persian Gulf. The Committee further stated that the terms proposed apparently involved heavy financial liabilities on the Indian budget without any obvious return and added that they understood that the Indian trading communities were by no means in favour of the transfer.

The Hon'ble Mr. Froom, in speaking in the Council of State on the resolution moved by the Hon'ble Mr. Sethna to the effect that the administration of Aden should be continued under the Government of India and not transferred to the Colonial Office, generally favoured the proposed transfer but, in view of the Committee's second telegram, he closed his speech with the following remarks:

"At the same time I do not ask the Government of India to agree to any transfer which is not satisfactory to Indian interests generally and commercial interests in particular. I should deprecate Government accepting

heavy financial liabilities on the Indian Budget for an administration over which they would have no control. Apart from the question of finance there are no doubt many political considerations involved, particularly the present somewhat vaguely defined Middle East policy, and the whole question of Aden appears to me to be one which might well wait until matters relating to Egypt, Arabia and the Gulf assume a more settled aspect."

The resolution was, however, adopted by the Council in its original form. (Appendix V-2).

PASSPORTS TO THE PERSIAN GULF.

The attention of the Committee was drawn early in July 1921 to the regulations in force regarding the issue of passports to representatives of firms proceeding to Basra on their firm's business, from which it appeared that the previous permission of the authorities at Basra was required before a passport for that place could be obtained, and that a reference by telegram to the authorities in question ordinarily involved a delay of at least 10 days before a reply was received.

The Committee accordingly addressed the Passport Officer to the Government of Bombay and pointed out that the procedure as above indicated was a source of serious inconvenience to the firms concerned and accordingly enquired whether it was not possible for Government to arrive at an arrangement with the Military Authorities at Basra whereby the necessity of telegraphing for landing permits, in the case of representatives of certain selected firms, might be waived.

In reply the Passport Officer to the Government of Bombay informed the Committee that His Excellency the High Commissioner for Mesopotamia, who had been recently addressed in the matter, had left it to the discretion of the Bombay Government to grant passports to representatives of firms in India to visit Mesopotamia on business without previous reference to the authorities there. (Appendix V-3).

PETROL SHORTAGE IN BOMBAY.

The Motor Traders' Association early in May, 1921 forwarded to the Chamber a copy of the following

Resolutions passed at a joint meeting with the Committee of the Western India Automobile Association :—

"1. That with reference to the continued shortage of petrol in the Bombay Presidency, the Government of Bombay be advised that this meeting is strongly of opinion.—

(a) That there is no adequate reason why the Bombay Presidency should not obtain all the petrol normally required;

(b) that Burma produces more petrol than is needed by India and Burma;

(c) that petrol is indispensable to the present and future of motor transport, and that, as motor transport is of tremendous importance to India, the petrol requirements of India and Burma should be fully met before export to other countries was allowed.

(d) that the shortage of petrol causes not only serious inconvenience to the public but substantial loss of revenue to Government inasmuch as an insufficient supply of petrol, which pays a very heavy duty, necessarily reduced importation of cars, tyres, parts and accessories which are now subject to 20 per cent. import duty;

(e) that the petrol controlling companies should not be allowed self-interestedly to exploit the natural wealth of India, to the detriment of the people of India;

(f) that the failure of the petrol controlling companies to send sufficient supplies to Bombay is due, not to lack of transport and storage facilities, but to lack of effort and other reasons not made public;

(g) that from information at the disposal of this meeting, 105,000 gallons per week would meet the normal requirements of Bombay City and suburbs and that, as this quantity could be transported in one train, sufficient transport could be arranged for without difficulty;

(h) that either the Government of Bombay or the Government of India is in a position to make provision for sufficient petrol to be brought

from Burma primarily to Calcutta or Madras or Karachi, and then by rail to Bombay, until such time as Bombay's bulk storage is ready to satisfy this Presidency's requirements.

2. That the Government of Bombay be requested to make immediately serious efforts to arrange that adequate supplies of petrol be brought to Bombay City and Presidency and, if necessary, to invoke the assistance of the Government of India."

The Committee, after consultation with the petrol supplying companies, decided to take no action at the moment, but to await the result of the steps taken by the companies concerned to increase the supplies of petrol available for this city. At the same time, however, they addressed the Bombay Port Trust and enquired as to how matters stood in regard to the Pir Pao bulk installation and, more particularly, as to when the Trustees expected the installation to be brought into use.

The Port Trust, in reply, informed the Committee that the question was receiving the closest attention, and every effort was being made to minimise further delay in bringing the Pir Pao scheme into operation.

The Trustees stated that in March 1921 it was confidently hoped that it would be possible, as a temporary measure pending completion of the pier head, to moor a pertol ship sufficiently near the pier to discharge through a flexible pipe line on the pier. An attempt to carry this out was made with the S. S. "Aungban" on the 5th April 1921. This attempt was unsuccesssful owing to the fact that the tides in the vicinity of the pier head do not set fair, *i.e.*, the ebb was not parallel to the flow, and consequently an abnormal strain was thrown on the mooring tackle of a ship moored fore and aft in the tide-way. This strain was further increased by the strong out-rush of water on the flood-tide through the arches of the pier head. These circumstances, combined with the poor nature of the ground-holding for anchors, caused the ship to drag her moorings.

Under the Government Petroleum Rules petrol tankers, when discharging, were not allowed to have any lights or fires on board and consequently they could not have steam on their engines. The Chief Inspector of Explosives, to whom the question was specially referred,

refused to agree to this rule being relaxed under any circumstances. In the circumstances, in the event of her breaking away from her moorings, the ship might easily meet with serious damage or become a total wreck before assistance could be rendered.

The Trustees added that after the failure of the attempt to moor the S. S. "Aungban" a meeting was held at Pir Pao to which the leading shipping experts were invited. The consensus of their opinion was that the risks involved in mooring a petrol ship in the existing circumstances sufficiently near the pier head to discharge were too formidable to be undertaken. As a result of this enquiry, and subsequent investigations, the design of the pier head had been modified and it was proposed to fill up the arches and construct the pier head of solid block work throughout. This work would, it was stated, be taken in hand immediately the monsoon was over, and it was expected that the eastern half of the pier head would be completed by May 1922 so as to allow of a petrol ship up to 360 feet in length being berthed alongside. This was the earliest date by which any definite hope could be held out of discharging a cargo of bulk petrol, but in the meantime the Trustees were considering every measure which might be possible to provide safe moorings for small motor-driven tankers, and they added that they would make an attempt to discharge a ship of this type if, as a result of their experiments, they were able to satisfy themselves that this could be done without undue risk.

The Trustees added that they were informed that the oil companies had arranged for supplies of petrol to be provided by rail from Madras in tins and cases under special sanction from the Chief Inspector of Explosives in India and the Railway Board. The Trustees were also making urgent enquiries with a view to constructing a number of petrol tank wagons to assist in maintaining a sufficient supply by rail to meet the needs of Bombay until the Pir Pao scheme could be brought into operation. (Appendix W).

EARL HAIG'S OFFICERS' ASSOCIATION.

FORMATION OF BRANCH IN INDIA.

In March 1921 the Adjutant General in India informed the Chamber that it had been decided to form a branch

in India of Field Marshal Earl Haig's Officers' Association and that His Excellency the Viceroy had consented to be Patron of the Association. It was hoped that a Central Council might be formed of the leading members of the public and representatives from the Civil, Naval, Military and Air services, ex-service men and the business community. The Committee of the Chamber were asked to allow the Chairman to become an ex-officio member of the Central Council.

In reply the Adjutant General in India was informed that the Chairman of the Chamber, Mr. H. P. W. Macnaghten, M.L.C., would be pleased to become a member of the Central Council (ex-officio.) (Appendix X-1).

INDIAN ARMY RESERVE OF OFFICERS.

The European Association in April 1921 asked for the views of the Chamber on the following note prepared by the President of the Association in regard to the recruitment and training of the Army in India Reserve of Officers, and, more particularly, in regard to the alternative schemes for training, as embodied in the note.—

Army in India Reserve of Officers.

"The Army are preparing a scheme for providing officers for the Indian Army Reserve. They want to get hold of the right type of man (a youngster recently out from Home, public school and so forth). He will have to put in one month's military training per year, and will be liable to be called to the Colours at a moment's notice.

(1) The scheme at present contemplated is that the month's training shall take place during the cold weather.

(2) An alternative is suggested, namely, that the training shall take place at a hill station during the hot weather. It is considered that employers would be far more likely to spare a member of their staff for a month in the hot weather rather than lose his services during the busy season, *i.e.*, the cold weather. Moreover from a health point of view, by taking the training in a hill station during the summer months, he would come back to work all the fitter for his having been able to get away from the plains for that period.

This second scheme is meeting with opposition amongst certain sections of the military authorities."

In reply the Committee stated that there would be very little response in Bombay to a scheme which involved a month's training every year in addition to indefinite obligations. None of the mercantile offices in Bombay were staffed on a scale which allowed junior assistants a month's leave in the year; such leave in India as a junior could expect in his first ten years of service was of a most casual nature and was arranged to suit the convenience of the firm rather than that of the individual concerned. The Committee added that it was perhaps rather easier for a man to be spared in the hot weather than in the cold weather, but at that time of the year the offices were already shorthanded owing to Home leave, and the Committee thought it might be assumed that very few people would allow themselves to be committed to a month's training at any time of the year.

The Committee regretted, therefore, that they could not foresee any future for a Reserve of Officers the efficiency of which depended on so extended a period of training, and considered that no adequate reserve of officers could possiby be framed except on much less onerous conditions. (Appendix X-2).

WAR MEMORIAL.

(See Report of 1920, page xxiv).

At the suggestion of the then Chairman, the Hon'ble Mr. A. H. Froom, it was decided in November 1920 to collect from members subscriptions to a memorial in memory of British Officers who fell in the war and that the memorial should take the form of Convalescent Homes for Officers. A sum of Rs 85,450 was subscribed and this amount was handed over to the Honorary Treasurer of the Fund. A full list of subscribers, together with the amount of their subscriptions, will be found in Appendix. X-3.

THE AUXILIARY FORCE.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in

Calcutta on 24th and 25th January 1921, the following resolutions were adopted:—

"(*a*) That this Association desires to assist to the uttermost in promoting the success of the Auxiliary Force as constituted by the Auxiliary Force Act, 1920.

(*b*) That, with the object of giving effect to the previous resolution, this Association recommends that Government should provide, if requested to do so, as Commandant of each battalion or of linked battalions, a senior Regular Officer specially selected for his powers of organisation."

In forwarding a copy of the above resolutions to the Adjutant-General in India, the Associated Chambers of Commerce expressed a hope that they would receive the favourable consideration of the Government of India. In acknowledging receipt of the copy of the resolutions the Chief of the General Staff, Army Headquarters, stated that His Excellency the Commander-in-Chief valued highly the assurance of support and assistance on the part of the Association in promoting the success of a scheme in the development of which the Association had taken so prominent a part. It was added that His Excellency was prepared to give every consideration to the views expressed by the Association as to the desirability of appointing regular officers to the command of units or groups of units of the Auxiliary Force. The adoption of this course as a general principle, however, would, it was contended, involve a large expenditure for which provision had not been made, while at the moment it would be difficult, if not impossible, to find sufficient officers of the requisite standing and qualifications, were any large number demanded. The course recommended had, it was stated, been followed in Rangoon as a temporary measure and His Excellency the Commander-in-Chief was willing to meet the wishes of the Association in a few places of special importance, such as Bombay, for example, where the Chamber had already urged the adoption of the principle.

Specific recommendations of the Associated Chambers were invited on the understanding that these appointments must be restricted to important localities in which progress was likely to be delayed in the absence of a regular commandant and that it was not possible to

regard this innovation as a permanent measure; the deputation of an officer for one year being the most that could at the moment be contemplated.

It was added that sanction had been accorded recently to an improvement in the pay and status of Adjutants appointed to the Auxiliary Force. This, it was hoped, would lead to the selection of officers of more seniority and higher qualifications than in the past, a result which, it was contended, would tend to remove some of the difficulties which had led to the recommendation of the Associated Chambers.

The Committee of this Chamber, in addressing the Chief of the General Staff on the subject, recommended that Government should provide as Commandant of the group of units of the Auxiliary Force then in the process of organisation in Bombay a senior regular officer specially selected for his powers of organisation.

In reply the Chief of the General Staff informed the Chamber that H. E. the Commander-in-Chief had been pleased to accept the Chamber's recommendation and had appointed Brevet Lieut.-Colonel H. E. Lavie, D. S.O., of the Durham Light Infantry, an officer with much experience of organization, as Commandant of the Auxiliary Force in Bombay. His Excellency expressed a hope that the Commandant would receive the full support of the Chamber in the task of organizing and rendering efficient the Bombay contingent of the Auxiliary Force.

The Committee requested the Chief of the General Staff to convey to His Excellency the Commander-in-Chief their appreciation of the manner in which he had responded to their representation. (Appendix X-4).

MILITARY REQUIREMENTS OF INDIA.

The Army Department of the Government of India informed the Chamber, in June 1921, that under the orders of the Government of India, a Committee had been appointed under the Presidentship of His Excellency the Commander-in-Chief in India, to examine the Military requirements of India, and enquired whether the Chamber was willing to send a witness to give evidence before the Committee in question.

The Committee of the Chamber, however, were unable to nominate a representative and advised Government accordingly. (Appendix X-5).

THE PAY OF PEONS IN GOVERNMENT OFFICES.

The Bombay Port Trust, towards the end of May 1921, drew the attention of the Chamber to a recent Resolution issued by the Financial Department of the Government of Bombay, under which Government had directed that the temporary and provisional allowance for peons and other menials serving in Bombay city should be raised from Rs. 6 (as sanctioned in March 1920) to Rs. 10 per mensem, with effect from 1st March 1921, pending the permanent revision of their pay.

The Port Trust asked the Committee of the Chamber whether they were in possession of any information with regard to the present average rates of pay given to peons in commercial firms. In passing on to the Port Trust particulars in regard to the pay of peons, furnished by the members of the Committee, the latter informed the Trustees that they did not consider that the action of the Financial Department in suddenly raising the scale of allowances, without regard to the fall in the cost of living, was at all well advised and they had accordingly decided to address Government in the matter.

In their letter to the Financial Department of the Bombay Government, the Committee stated that they were at a loss to understand Government's reasons for suddenly increasing the scale of pay of their peons without first ascertaining what wage was being paid generally in Bombay, or without first of all discussing the question with such bodies as the Port Trust, Municipality and Improvement Trust and with representatives of commercial firms.

The Committee felt that Government, by increasing the wage of their menial staff in the manner they had done, were likely to embarass the wage question in Bombay, more particularly in view of the decline in the cost of living, as was evidenced by the statement recently published by the Bombay Labour Office.

The Committee expressed a hope that, on any future occasion when the question of revising the scale of peons' wages was under consideration, Government, before giving effect to their proposals, would be pleased to make exhaustive enquiries among the bodies and commercial firms likely to be affected by their action.

Government, in reply, explained that several firms were privately consulted before the original allowances were granted, and this information was before Government when the last concession was made. Government added that the permanent revision of all peons' pay was under consideration and they would be glad to consider any representation which the Chamber might wish to make on the subject. Government at the same time pointed out that the high cost of all Government establishments in Bombay city was directly traceable to the high rates of pay the commercial firms were in a position to give, and they could not admit that the embarrassment caused by competition between Government and private firms, as employers of clerical and menial labour, was entirely one-sided.

In thanking Government for the information contained in the above letter, the Committee stated that they were glad to note that several firms were consulted privately before the original allowance was granted and that the information so obtained was before Government when the concession under reference was made. At the same time the Committee submitted, for the consideration of Government, the desirability of a reference being made on all future occasions to recognised public bodies, such as the Bombay Port Trust and the Chamber of Commerce, in the first instance. The practice of consulting firms privately, while possibly possessing several advantages from the point of view of Government, was obviously open to grave objections and apt, as in the present instance to lead to erroneous conclusions. (Appendix Y).

DEATH OF LORD REAY.

The Committee have placed on record their regret at the death of Lord Reay, who was Governor of Bombay from 1885—1890, and who, at the termination of his period of office, was made an Honorary Member of the Chamber "in appreciation of the great and important services which he had rendered to the mercantile community of Western India during his five years of office as Governor of the Presidency, and as an acknowledgement of the courtesy and sympathy with which he had at all times listened to and supported the views of the Chamber."

THE LATE MR. H. R. GREAVES.

The Committee at their meeting on the 4th May 1921 adopted unanimously the following resolution —

"That the Committee desire to place on record their deep regret at the death of Mr. Herbert R. Greaves, for many years a leading Merchant of Bombay, and a most generous supporter of all Bombay institutions, who served on this Committee in 1910; and their respectful sympathy with his widow and family in their bereavement.

"That the terms of the foregoing Resolution be communicated to Mrs. Greaves."

THE LATE MR. RAHIMTOOLA CURRIMBHOY.

The Committee at their meeting on the 4th May 1921, adopted unanimously the following resolution:—

"That the Committee desire to place on record their deep regret at the sudden and untimely death of Mr. Rahimtoola Currimbhoy; their appreciation of his services to the Millowners' Association, the Municipality and to the general public of Bombay; and their sympathy with his family in their sad bereavement.

"That the terms of the foregoing Resolution be communicated to Sir Currimbhoy Ebrahim, Bart., and to the Millowners' Association."

PUBLIC HOLIDAYS IN 1921.

In addition to the usual public holidays the following days were, during 1921, declared by the Bombay Government to be holidays under the Negotiable Instruments Act.

23rd February 1921. Inauguration of the new Legislative Council by H. R. H. The Duke of Connaught.

24th May 1921, Empire Day.

4th June 1921. Birthday of His Majesty the King Emperor.

17th and 21st November 1921, in honour of the visit of H. R. H. the Prince of Wales.

Of the above days the 23rd February 1921, 24th May 1921, 4th June 1921 and 17th November 1921 were also declared by the Committee of the Chamber to be holidays under Charter Parties.

In connection with the holiday on the 24th May 1921, Empire Day, the Committee addressed the Government of Bombay suggesting that if Government intended to declare Empire Day a holiday every year steps might be taken to notify the day in the list of holidays published at the beginning of each year in order to avoid the inconvenience caused by the short notice given at present.

The Government of Bombay, in reply, informed the Committee that their letter had been forwarded to the Government of India for disposal. (Appendix Z).

EXHIBITIONS.

Papers in connection with the following fairs and exhibitions were received during the year under report and placed at the disposal of members :—

Swiss Sample Fair, Bale, April 1920.

Paris Fair, 10th to 25th May 1921.

22nd Annual Chemists' Exhibition, Westminster, 20th to 24th June 1921.

5th International Commercial Motor Exhibition, Olympia, London, 14th to 22nd October 1921.

15th International Motor Exhibition, Olympia, London, 4th to 12th November 1921.

Netherlands India Annual Fair, Bandoeng, Java, 19th September to 9th October 1921.

British Industries Fairs, London and Birmingham, 27th February to 10th March 1922.

3rd Official Commercial Fair, Brussells, 3rd to 19th April 1922.

23rd Chemists' Exhibition and Empire Drug Trade Mart, London, 19th to 23rd June 1922.

12th London Medical Exhibition, London, 2nd to 6th October 1922.

Trieste Samples Fair, March 1922.

Prague Samples Fair, 12th to 19th March 1922.

Manila Carnival and Commercial and Industrial Fair, 4th to 12th February 1922.

Vienna International Fair, 19th to 25th March 1922.

RAINFALL AT BOMBAY, 1843 TO 1921.

The following statement, showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1921, is published for the information of members:—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ...	...	...	...	...	0·15	7·61	20 62	17·70	8·39	0 77	...	...	55·24
1844 ...	0·06	0·33	...	...	...	18·58	29·28	5·91	8·05	0·40	...	0·10	62·71
1845 ...	...	...	...	...	...	17·88	18·07	9·54	8·63	...	...	...	54·12
1846 ...	...	...	...	...	...	26·41	13·19	6·65	6·65	1·03	...	...	73·93
1847 ...	0·09	0·02	...	0·31	1·40	37·56	16·46	5·68	5·68	0 28	5·53	...	76·01
1848 ...	...	...	...	0·59	5·67	39 98	13·90	7·37	2·32	5·84	0·19	...	75·86
1849 ...	0·34	...	...	...	...	23·41	50·99	12·66	26·13	0·75	0·61	...	114·89
1850 ...	...	...	...	...	...	14·80	20·15	5·39	4·77	4·89	0·25	...	50·25
1851 ...	...	...	...	...	0·52	24·50	47·02	20·03	3·89	0 04	0·07	...	96·07
1852 ...	...	...	0·01	...	0·30	21·76	22·17	11·16	12·67	0·19	...	1·01	69·27
1853 ...	...	0·05	0·02	...	...	33·70	13·05	5·95	9·83	...	...	...	62·66
1854 ...	...	...	...	...	...	16·34	38·95	3·90	13·61	7·49	1·85	...	82·14
1855 ...	..	...	...	...	...	20·18	11·83	3·82	5·29	9·06	...	...	50·18
1856 ...	...	...	...	...	2·09	24·66	24·48	6·73	7·78	0·06	...	0·12	65·92
1857 ...	...	...	...	...	0 57	9·26	8·74	15·71	14·21	2·78	...	...	51 27
1858 ...	...	...	...	0·15	1·57	14 44	20·12	7·48	15·47	3·22	...	...	62·45
1859 ...	...	...	...	...	...	26 87	28·70	14·59	5·94	1·06	...	...	77·16
1860 ...	...	...	..	...	0·03	21·97	22 39	7·11	8·15	2·50	...	...	62·15
1861 ...	..	...	...	...	0·69	15 43	25 34	30·35	3·24	1·86	...	...	76·91
1862 ...	...	...	...	...	0·01	22·31	15·10	12·65	21·69	1·42	0·45	...	73·63
1863 ...	0·41	...	...	0·11	0·07	23·41	30·78	10·60	9·98	2·32	...	....	77·68
1864 ...	...	...	...	...	0·01	15·42	13·36	10·72	5·59	...	0·47	...	45·57
1865 ...	0·38	...	...	...	...	10·61	18 28	36·42	4·86	6·16	1·14	...	77·85
1866 ...	...	0·11	...	...	...	13·47	40·34	20·34	3·44	0·74	...	...	78 44
1867 ..	...	...	...	...	...	8·70	39·39	12·21	6 80	5·07	0·13	...	72·30
1868 ...	...	..	0·01	...	...	13·52	20·43	20·29	7·71	0·14	0·02	...	62·12
1869 ...	...	...	...	...	0·03	26·22	23 89	15 24	22·56	3·55	0 05	0·12	91·66
1870 ...	...	...	0·03	0·02	...	21·73	26·43	6 27	7·08	4·65	..	...	66·21
1871 ...	2·22	...	...	...	1 25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872 ...	...	...	...	...	0·06	24 43	24·84	9·49	16·59	1·07	...	...	76·48
1873 ...	..	0·05	...	...	0·51	20·36	16·98	23·96	7·77	0·07	...	...	69·70
1874 ...	...	...	...	...	0·05	18·68	41·24	11·14	11·05	0·02	...	...	82·18
1875 ...	0·47	...	..	...	...	24·36	15·39	12·23	31·76	...	0·35	...	84·56
1876 ...	...	...	...	...	0·01	12·97	23·69	8·66	4·68	...	...	...	50·01
1877 ...	0·22	0·52	...	...	...	35 58	11·10	8·51	8·89	8·33	...	...	73·15
1878 ...	0·03	..	...	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	...	112 77
1879 ...	...	...	0·03	...	5·23	16·56	11·21	22·36	5·61	0·40	...	...	61·40
1880 ...	...	0·01	0·02	...	...	21·48	18·37	4·08	22·80	1·18	..	...	67·94
1881 ...	...	...	0·04	...	0·36	15 29	29·47	19·06	4·56	4·17	0·09	...	73·04
1882 ...	...	0·04	0·02	0·08	0·02	27·54	26·94	3·36	10·08	1·12	0·03	...	69·23
1883 ...	0·12	...	...	...	0·33	13·65	39·88	12·57	12·37	10·40	0·86	...	90·18
1884 ...	0·03	...	...	...	...	13·25	25·87	15 29	17·04	2·22	0·60	1·14	75·44
1885 ...	...	...	...	...	0·02	5·11	21·81	25·42	12·01	3·54	...	...	67·91
1886 ...	...	...	.	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	...	99·74
1887 ...	...	...	...	0 02	0·09	21·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1888 ...	1·85	0·02	0·10	...	...	15·76	22·47	11·43	4·92	0·11	1·16	...	57·82
1889 ...	...	...	...	...	0·67	19·89	30·45	10·32	2·71	3·80	...	...	67·84
1890 ...	..	...	...	0·01	0·06	24 55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891 ...	...	...	0·22	...	...	13·99	32·48	6·94	22·53	1·04	...	...	77·20
1892 ...	...	...	...	...	0·11	13·30	23·86	36·56	18·73	1·89	0·67	...	95·12
1893 ...	...	0·14	...	0·02	6·30	21 47	16·14	13·55	7·54	0·45	1·63	...	67·24
1894 ...	0·22	...	0·06	0·01	...	16·87	26·16	8·40	12·04	3·08	...	0·01	66·85
1895 ...	...	0·07	...	...	0·08	17·84	18·04	15·97	11·91	3·62	0 06	...	67·59
1896 ...	...	...	...	...	0·26	28·02	36·44	20·77	1·62	0·01	0·53	...	87·65
1897 ...	0·01	...	...	...	...	14·40	30·19	13·82	20·60	2·51	0·22	...	81·75
1898 ...	...	0 17	...	...	0·16	27·21	20·72	5·28	19·94	0·48	0·13	...	74·09
1899 ...	...	...	...	...	1·57	0·08	20·81	4·72	5·23	3·49	...	...	...	35·90
1900 ...	...	...	...	...	...	...	18·26	25·75	17·62	7·49	...	...	...	69·12
1901 ...	0·74	...	...	0·04	0·01	25·36	32·70	14·27	1·81	0·39	...	...	75·32
1902 ...	...	...	...	...	...	...	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ...	...	...	...	0·17	...	7·79	19·75	24·82	18·23	7·82	5 91	...	...	84·49
1904 ...	...	...	...	0·07	...	0 02	15·10	10·14	5·72	1·81	0·56	...	...	33·42
1905 ...	...	...	0·08	...	...	...	6·53	15·30	4·35	6 16	0·20	1·04	...	33·56
1906 ...	...	...	0·15	...	...	...	12·91	18·34	20·92	3·98	...	...	...	56·30
1907 ...	...	...	0·27	...	0·06	...	22.48	59 05	15·99	2·26	0·67	...	...	100·73
1908 ...	...	0·09	0·07	0·06	...	...	12·39	23·65	9·87	6·79	0·62	...	...	53·54
1909 ...	...	...	...	...	...	...	16·60	30·05	8 52	16·05	...	...	...	71 22
1910 ...	...	...	...	...	...	0·03	23 50	6·50	18·15	15·25	4·29	0·14	...	67·86
1911 ...	...	0·06	...	...	...	0·04	10·85	15·24	17·09	2·96	...	0·27	...	46·51
1912 ...	...	...	...	...	...	0·43	10·79	25·40	9·90	3·26	0 65	3·62	...	54·05
1913 ...	...	...	0·07	...	...	...	25·81	33·33	3·72	5·75	2·35	...	...	71·03
1914 ...	...	...	0·08	...	0·07	...	16·65	30 13	13 27	21·06	0·01	0·18	...	81·45
1915 ...	...	...	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	...	77·61
1916 ...	...	...	...	...	...	0·04	0·07	23 43	22·78	19·51	14·59	4·79	0·72	...	85·93
1917 ...	...	...	1·68	...	...	0·88	14·96	13·26	32·18	16·92	19·96	...	...	99·54
1918 ...	...	...	...	1·46	..	11·00	10·82	4·25	4·81	3·11	...	0·09	...	35·54
1919 ...	...	0·11	...	...	...	...	16·31	31·30	10·85	8·03	1·54	0·18	...	68·32
1920 ...	...	0·99	0 33	...	...	...	8·16	22 00	5·18	4·05	0·34	...	...	41.05
1921 ...	...	...	...	...	...	...	26·74	35 68	10·36	13·02	0·22	...	...	86.02

RAINFALL OF THE YEAR 1921.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

STATIONS.		From 1st Nov. 1920 to 31st May 1921.			From 1st to June to 31st Oct. 1921.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Persian Gulf.	Bushire ...						
	Do. (30th)	5·30	10·75	—5·45	0	0·09	—0 09
	Jask ...	0·06	4·06	—4·00	0	0·14	—0·14
	Muscat ...	0·17	3·91	—3·74	7·26	4·85	+2·41

STATIONS.		From 1st Nov. 1920 to 31st May 1921.			From 1st June to 31st Oct. 1921.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Punjab	Multan ...	0·06	2·07	—2·01	7·26	4·85	+2·41
	Rawalpindi ...	3·04	11·76	—8·72	20·72	22·30	—1·58
	Lahore ...	0·03	4·65	—4·42	19·10	14·93	+4·17
	Hissar ...	0·18	2·77	—2·59	12·29	11·25	+1·04
	Ambala ...	4·09	6·70	—2·61	22·48	23·93	—1·45
	Delhi ...	1·47	4·01	—2·54	25·74	23·37	+2·37
United Provinces.	Agra ...	1.52	2·51	—0·99	20·95	24·18	—3·23
	Mainpuri ...	1·28	3·19	—1·91	35·97	24·11	+11·86
	Jhansi ...	3·36	2·74	+0·62	33·27	33·64	—0·37
	Cawnpore ...	2·51	2·74	—0·23	43·95	33·16	+10·79
	Allahabad ...	2·04	2·71	—0·67	25·73	36·09	—10·36
Sind & Rajputana	Jacobabad ...	0	1·37	—1·37	1·09	2·22	—1·13
	Karachi ...	0·28	1·70	—1·42	15·55	5·92	+9·63
	Ajmer ...	0·22	2·05	—1·83	11·43	18·16	—6·73
	Jaipur ..	0·44	2·28	—1·79	21·12	21·40	—0·28
	Kotah ...	0·66	1·95	—1·29	19·12	24·56	—5·44
	Mount Abu ...	0	1·94	—1·94	74·97	56·25	+18·72
Gujarat, Kathiawar and Central India West.	Bhuj ...	0	0.62	—0·62	18·46	13·74	+4·72
	Dwarka ...	0	0·84	—0·84	13·29	13·66	—0·37
	Veraval ...	0	0·51	—0·51	12·32	17·77	—5·45
	Rajkot ...	0	0·67	—0·67	27·43	25·39	+2·04
	BhavnagarPara	0	0·72	—0·72	29·45	21·68	+7·77
	Surat ...	0·07	0·54	—0·47	53·51	40·44	+13·07
	Ahmedabad ...	0	0·52	—0·52	40·75	28·63	+12·12
	Deesa ...	0	0·73	—0·73	33·23	22·84	+10·39
	Neemuch ...	0·08	1·41	—1·33	24·39	26·62	—2·23
	Indore ...	0·47	1·64	—1·17	35·89	30·70	+5·19
Central Provinces.	Jubbulpore ...	1·27	3·63	—2·36	53·26	51·38	+1·88
	Saugor ...	0·89	2·95	—2·06	43·00	41·81	+1·19
	Hoshangabad ..	0·80	2·54	—1·74	36·48	45·73	—9·25
	Khandwa ...	0·46	1·77	—1·31	37·68	27·77	+9·91
	Akola ...	0·10	2·62	—2·52	24·11	29·37	—5·26
	Amraoti ...	0·25	2·91	—2·66	33·94	30·56	+3·38
	Nagpur ...	0·39	4·04	—3·65	29·77	45·12	—15·35
	Chanda ...	0·46	4·21	—3·75	48·19	48·47	—0·28
	Raipur ...	2·58	3·87	—1·29	49·49	46·15	+3·34
Konkan	Bombay ...	0	1·35	—1·35	86·02	69·80	+16·22
	Ratnagiri ...	0	2·18	—2·18	101·76	98·14	+3·62
	Marmugao ...	0·49	3·66	—3·17	85·17	90·18	—5·01
	Karwar ...	0·43	5·16	—4·73	91·93	115·47	—23·54
Bombay and Deccan Hyderabad.	Malegaon ...	0	2·00	—2·00	17·65	20·58	—2·93
	Ahmednagar.	0·27	2·66	—2·39	17·11	19·67	—2·56
	Poona ...	0·87	2·89	—2·02	18·64	24·36	—5·72
	Sholapur ...	0·43	3·17	—2·74	21·08	25·35	—4·27
	Bijapur ...	0·19	3·53	—3·34	14·82	16·97	—2·15
	Belgaum ...	4·88	6·27	—1·39	41·09	44·59	—3·50
	Aurangabad .	0·04	2·58	—2·54	18·48	25·20	—6·72
	Nizamabad ...	1·34	3·11	—1·77	44·38	37·72	+6·66
	Hyderabad ...	0·45	3·97	—3·52	24·52	27·65	—3·13

	STATIONS.	From 1st Nov. 1920 to 31st May 1921.			From 1st June to 31st Oct. 1921.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Malabar and Ceylon.	Mangalore ...	9·38	10·62	—1·24	131·89	115·81	+16·08
	Calicut ...	25·06	18·35	+6·71	77·45	98·94	—21·49
	Cochin ...	32·92	27·90	+5·02	79·29	86.70	—7·41
	Colombo ...	46·58	48·86	—2·28	19·41	35·71	—16·30
Madras (excluding Malabar and Mysore.)	Masulipatam	4·88	8·78	—3·90	47·37	31·43	+15·94
	Bellary ...	1·70	5·34	—3·64			
	Cuddapah ...	5·43	7·22	—1·79	32·35	23·81	+8·54
	Madras ...	37·96	22·48	+15·48	40·31	27·37	+13·44
	Bangalore ...	10·29	9·60	+0·69	24·75	25·50	—0·75
	Coimbatore...	14·73	9·88	+4·85	10·38	12·32	—1·94
	Trichinopoly..	31·02	14·35	+16·67	21·27	18·31	+2·96
	Negapatam ..	68·59	32·63	+35·96	25·34	21·52	+3·82

LIST OF ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1921.

I Indian Tea Cess (Amendment) Act

III Code of Civil Procedure (Amendment) Act

IV Import and Export of Goods (Amendment) Act

V Indigo Cess (Amendment) Act

VI Indian Finance Act

X Indian Marine (Amendment) Act

XII Negotiable Instruments (Amendment) Act

XIII Carrier Amendment) Act

XIV Indian Lac Cess Act

XV Indian Post Office (Amendment) Act

XVI Indian Penal Code (Amendment) Act

XIX Land Acquisition (Amendment) Act

COAL.

IMPORTS OF COAL INTO BOMBAY BY SEA AND RAIL.

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1915 to 1921, is printed for the information of members:—

From.	1915	1916	1917	1918	1919	1920	1921
By Sea.	Tons	Tons	Tons	Tons	Tons	Tons	Tons
Europe (Private owners) ...	23,044	...	2,276	1,230	1,530	283	214,389
do (Railways) ...	...	...	...	...	...	...	152,142
Australia (Private owners)	17,665	9,384	7,275	...	1,604	5,863	13,291
do (Railways)	...	...	...	...	..	...	49,177
Japan (Private owners) ...	10,739	...	191	613	700	3,297	18,320
do (Railways)	...	...	...	...	...	...	6,050
Africa (Private owners) ...	47,783	13,985	12,341	35,698	33,489	14,590	146,228
Other Ports (do) ...		135	30	90	...	302	...
Africa (Railways)	46,528	...	...	...	...	...	248,830
Other Ports (do) ...		...	...	...	...	...	...
Calcutta (Private Owners)	177,695	1,444	...	...	9,065	294,972	432,076
do (Railways)	52,966	...	...	...	...	...	53,687
Total By Sea ...	376,420	24,948	22,113	37,631	46,388	319,307	1,334,190
Total By Rail ...	640,247	1,563,243	2,480,792	1,365,404	1,353,724	963,262	413,204
Grand Total ...	1,016,667	1,588,191	2,502,905	1,403,035	1,400,112	1,282,569	1,747,394

WHEAT.

The under mentioned notes have been made from the final general memorandum of the Wheat Crop of 1920-21.

The total area was estimated at 25,722,000 acres as against 29,949,000 acres the previous year or a decrease of 14 per cent; the total yield was estimated at 6,709,000 tons as against 10,122,000 tons the previous year or a decrease of 34 per cent.

The detailed figures are as follows :—

(1) Area (in thousand acres)

Provinces and States.	1920-21	1919-20	Increase or decrease
	Acres.	Acres.	Acres.
Punjab (a)	8,781	9,953	— 1,172
United Provinces (b)	6,493	7,037	— 544
Central Provinces & Berar (a)	2,660	3,350	— 690
Bombay (a)	1,462	1,849	— 387
Sind (a)	363	590	— 227
Bihar and Orissa (c)	1,094	1,145	— 51
North-West Frontier Province	722	1,025	— 303
Bengal	117	116	+ 1
Delhi	28	31	— 3
Ajmer-Merwara	18	24	— 6
Central-India	2,794	2,993	— 199
Hyderabad	310	770	— 460
Rajputana	809	976	— 167
Baroda	67	85	— 18
Mysore	4	5	— 1
Total ...	25,722	29,949	— 4,227

(a) Including Indian States

(b) Excluding Rampur State which reports for the first time this year an area of 99000 acres, with a yield of 14,000 tons under wheat.

(c) Excluding estimates for Orissa and Chota Nagpur Feudatory States which report an area of 2,400 acres under wheat this year with a yield of 600 tons against 2,200 acres and 450 tons last year.

(II) Yield (in thousand acres).

Provinces and States	1920-21 Tons	1919-20 Tons	Increase or Decrease Tons	Yield per Acre 1920-21 lbs.	Yield per Acre 1919-20 lbs.
Punjab (a)	2,301	3,884	—1,583	587	874
United Provinces (b)	2,361	2,996	— 635	815	954
Central Provinces and Berar (a) ...	365	877	— 512	307	586
Bombay (a)	267	463	— 196	409	561
Sind (a)	90	161	— 71	555	611
Bihar and Orissa (c)	455	498	— 43	932	974
North-West Frontier Province ...	137	280	— 143	425	612
Bengal	31	28	+ 3	594	541
Delhi	12	12	...	960	867
Ajmer-Merwara	6	5	+ 1	747	467
Central India	508	659	— 151	407	493
Hyderabad	6	53	— 47	43	154
Rajputana	153	185	— 32	424	425
Baroda	16	20	— 4	535	527
Mysore	1	1	...	262	291
Total.	6,709	10,122	— 3,413	584	757

(a) Including Indian States. (b) Excluding Rampur State which reports for the first time this year an area of 99000 acres, with a yield of 14,000 tons under wheat. (c) Excluding estimates for Orissa and Chota Nagpur Feudatory States which report an area of 2,400 acres under wheat this year with a yield of 600 tons against 1,200 acres and 450 tons last year.

The following figures show the total Acreage and Outturn of Wheat in each official year from 1884-85 to 1920-21.

Years.	Acres.	Outturn in Tons.
1884—85	27,820,000	8,013,000
1885—86	27,393,000	7,739,000
1886—87	26,735,000	6,391,000
1887—88	26,855,000	7,149,000
1888—89	25,912,000	6,362,000
1889—90	24,773,000	6,123,000
1890—91	26,576,000	6,876,000
1891—92	27,032,772	6,093,741
1892—93	27,759,158	7,649,105
1893—94	28,716,735	7,268,982
1894—95	28,421,851	6,998,930
1895—96	24,071,320	5,380,342
1896—97	20,579,727	5,363,289
1897—98	24,537,775	7,208,384
1898—99	25,370,078	6,837,674
1899—1900	18,687,782	5,357,142
1900—01	23,867,550	7,093,529
1901—02	23,446,161	6,090,524
1902—03	23,433,177	7,971,446
1903—04	28,413,743	9,641,145
1904—05	28,470,200	7,582,040
1905—06	26,295,800	8,578,540
1906—07	28,536,000	8,185,900
1907—08	22,806,200	6,104,200
1908—09	26,068,100	7,597,500
1909—10	28,017,500	9,590,600
1910—11	30,489,800	10,040,500
1911—12	31,141,000	9,924,500
1912—13	29,524,000	9,715,000
1913—14	28,475,000	8,358,000
1914—15	32,475,000	10,091,000
1915—16	30,320,000	8,652,000
1916—17	32,940,000	10,234,000
1917—18	35,487,000	9,922,000
1918—19	23,798,000	7,508,000
1919—20	29,949,000	10,122,000
1920—21*	25,722,000	6,709,000

*The figures for 1920–21 are subject to revision.

The fluctuations in the total Exports of Wheat from India to Foreign Countries during the last 40 years are shown below :—

(1881-82 to 1920-21.)

WORST YEARS			BEST YEARS		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1882-83	709,688	6,08,88,136			
1884-85	792,494	6,31,60,182	1881-82	995,050	8,62,00,618
1887-88	676,908	5,56,23,733	1883-84	1,050,070	8,89,58,112
1889-90	690,110	5,79,26,147	1885-86	1,053,446	8,00,53,311
1890-91	716,024	6,04,24,260	1886-87	1,113,181	8,62,59,856
1892-93	748,672	7,44,03,835	1888-89	880,570	7,52,32,794
1893-94	607,842	5,19,39,850			
1894-95	344,506	2,56,62,468	1891-92	1,515,335	14,38,20,022
1895-96	500,208	3,91,43,765	1898-99	976,024	9,71,96,877
1896-97	95,531	83,64,498	1903-04	1,295,565	11,08,89,546
1897-98	119,630	1,34,11,515	1904-05	2,150,025	17,90,60,692
1899-00	485,204	3,90,94,963	1905-06	937,523	8,53,43,996
1900-01	2,501	3,00,832			
1901-02	366,090	3,25,59,204	1906-07	801,445	7,25,44,650
1902-03	514,607	4,51,53,570	1907-08	880,459	8,58,50,350
1908-09	109,757	1,34,00,777	1909-10	1,050,574	12,70,90,884
1914-15	706,383	8,32,04,161	1910-11	1,266,150	12,95,82,291
1915-16	652,879	8,44,06,594	1911-12	1,361,166	13,34,84,580
1916-17	748,913	9,15,34,812	1912-13	1,660,163	17,69,37,226
1918-19	476,103	6,75,30,929	1913-14	1,202,205	13,13,33,561
1919-20	8,642	20,36,604	1917-18	1,454,374	19,00,27,665
1920-21*	237,665	4,10,03,185			

* Subject to revision.

ESTIMATE OF THE WHEAT CROP

Share of Each Province of Area and Yield

Provinces and States	Area.		
	Average of preceding 5 years.	Of Last year's crop: 1919-20.	Of Current year's crop 1920-21
	Acres.	Acres.	Acres.
Bombay	1,666,000	1,417,000	1,144,000
Bombay States	478,000	432,000	318,000
Sind	595,000	565,000	347,000
Sind States	25,000	25,000	16,000
Central Provinces and Berar	3,449,000	3,200,000	2,568,000
Central Provinces States	120,000	150,000	92,000
Rajputana...	942,000	976,000	809,000
Ajmer-Merwara	18,000	24,000	18,000
Baroda	81,000	85,000	67,000
Central India	3,249,000	2,993,000	2,794,000
Hyderabad	1,034,000	770,000	310,000
Total of Provinces and States Supplying Bombay...	11,657,000	10,637,000	8,483,000
Punjab	9,197,000	8,813,000	7,751,000
Punjab States	1,228,000	1,140,000	1,030,000
North West Frontier Province	1,023,000	1,025,000	7,22,000
United Provinces†	6,671,000	7,037,000	6,493,000
Bengal	127,000	116,000	117,000
Bihar and Orrisa*	1,203,000	1,145,000	1,094,000
Mysore	4,000	5,000	4,000
Delhi	32,000	31,000	28,000
Total of Provinces and States other than those supplying Bombay	19,485,000	19,312,000	17,239,000
GRAND TOTAL ...	31,142,000	29,949,000	25,722,000

† Excluding Rampur State which reports this year an area

(*a*) Not available,

* Excluding estimates for Orissa and Chota Nagpur Feudatory States which against 2200 acres and 450 Tons last year

OF THE SEASON OF 1920-21.

for 1919-20 and 1920-21.

Yield.			Increase or Decrease in last and current year's (1919-20 and 1920-21)			
Average of preceding 5 years.	Of Last year's crop 1919-20.	Of Current year's crop 1920-21.	Area.	Percentage.	Yield.	Percentage.
Tons	Tons.	Tons.	Acres.		Tons.	
358,000	323,000	176,000	- 273,000	19·26	- 147,000	45·50
143,000	140,000	91,000	- 114,000	26·38	- 49,000	35·00
225,000	156,000	86,000	- 218,000	38·58	- 70,000	44·87
9,000	5,000	4,000	- 9,000	36·00	- 1,000	20·00
856,000	852,000	354,000	- 632,000	19·75	- 498,000	58·45
29,000	25,000	11,000	- 58,000	38·66	- 14,000	56·00
201,000	185,000	153,000	- 167,000	17·11	- 32,000	17·29
6,000	5,000	6,000	- 6,000	25·00	+ 1,000	20·00
(a)	20,000	16,000	- 18,000	21·17	- 4,000	20·00
665,000	659,000	508,000	- 199,000	6·64	- 151,000	22·91
42,000	53,000	6,000	- 460,000	59·74	- 47,000	88·67
2,534,000	2,423,000	1,411,000	- 2,154,000	20·25	- 1,012,000	41·76
2,795,000	3,383,000	2,030,000	- 1,062,000	12·05	- 1,353,000	39·99
3,93,000	501,000	271,000	- 110,000	9·64	- 230,000	45·90
277,000	280,000	137,000	- 303,000	29·56	- 1,43,000	51·07
2,799,000	2,996,000	2,361,000	- 544,000	7·73	- 635,000	21·19
33,000	28,000	31,000	+ 1,000	·86	+ 3,000	10·71
476,000	498,000	455,000	- 51,000	4·45	- 43,000	8·63
1,000	1,000	1,000	- 1,000	20·00	...	...
11,000	12,000	12,000	- 3,000	9·67	...	...
6,785,000	7,699,000	5,298,000	- 2,073,000	10·73	- 2,401,000	31·18
9,319,000	10,122,000	6,709,000	- 4,227,000	14·11	- 3,413,000	33·71

of 99000 acres with a yield of 14,000 Tons.

report an area of 2,400 acres under wheat this year with a yield of 600 Tons

The course of retail prices of Wheat, as given in the Gazette of India, has been recorded in the reports for the last 28 years and is here brought up-to-date :—

Seers (of 80 Tolas) to the Rupee.

	Punjab.	United Provinces.	Central Provinces.	Bombay.
March 1894	23·88	16·19	18·06	13·12
„ 1895	21·62	15·19	14·56	14·56
„ 1896	14·25	12·25	13·88	13·37
„ 1897	8·25	8·88	9·00	7·75
„ 1898	14·37	12·94	11·19	9·56
„ 1899	17·50	17·19	15·00	12·94
„ 1900	14·82	12·31	9·44	7·62
„ 1901	11·23	10·5	8·87	8·18
„ 1902	15·56	14·31	12·75	9·19
„ 1903	15·01	14·75	13·84	10·85
„ 1904	16·85	15·67	14·76	13·24
„ 1905	15·30	12·95	14·32	12·34
„ 1906	14·04	11·40	12·30	8·88
„ 1907	16·57	12·73	14·72	9·90
„ 1908	8·56	7·81	8·25	7·75
„ 1909	8·88	9·48	10·18	7·93
„ 1910	11·33	10·26	11·18	8·48
„ 1911	14·50	13·40	13·96	10·04
„ 1912	11·49	11·50	11·96	8·47
„ 1913	10·99	11·01	11·21	8·78
„ 1914	10·85	9·69	10·09	8·72
„ 1915	7·92	7·37	8·59	7·60
„ 1916	10·30	9·82	10·43	8·39
„ 1917	9·35	9·26	9·85	8·65
„ 1918	8·15	8·40	8·69	6·06
„ 1919	6·99	6·25	5·35	4·00
„ 1920	7·28	6·33	5·80	4·94
„ 1921	6·36	6·72	6·35	4·91
April 1921	6·07	6·40	5·47	4·78

The yield per acre is shown in the following statement :—

Provinces	Average of previous 5 Years	* Year 1919—20	† Year 1920—21
Bombay Proper	·214	·227	·153
Provinces supplying Bombay	·217	·227	·166
‡ All India	·299	·337	·260

* Rectified.

† Subject to revision.

‡ Excluding Rampur State and Orissa and Chota Nagpur Feudatary States.

COTTON.

Weather conditions at sowing time 1920 were not favourable in Western and Southern India. Elsewhere conditions were generally favourable. In July and August the rainfall was generally deficient in Western India and the Punjab. There was abundant rain in the United Provinces in July and a fair fall in the Central Provinces. The August rainfall was generally deficient and the crop was seriously affected by drought in Western India, the Punjab and Berar. In September the prospects of the Bombay crop improved, but the improvement was not maintained owing to the failure of the late rains. Berar was similarly affected. The continued drought damaged the Punjab crop considerably. The premature cessation of the rains in the United Provinces greatly decreased the outturn of what had been a promising crop.

The new season opened with an unsold stock in Bombay of 9,29,552 Bales and total stock including cotton held by Bombay Mills estimated at 12½ lakhs. With the advent of new crop of cotton in November the price of cotton had by early December declined about Rs. 50 per Candy. Upto that time, as the result of the Bazaar being dissatisfied with the Hedge Contracts laid down by the Bombay Cotton Contracts Board, there had been no trading in new crop hedge contracts and it was only after these had been modified that trading opened. April-May Broach then stood at Rs. 343 and Fine Oomra at Rs. 282. Reciepts were early and heavy as a result of the failure of the late rains and this in conjunction with the heavy carry over caused prices to fall further so that by April 1921 Fully Good Broach stood at Rs. 250 and Fine Oomra at Rs. 226. By that time it was realised that the crop would not be a large one and an improvement set in prices advancing Rs. 50 during the month of May and by July a further gain of Rs. 50 had been achieved, Fully Good Broach standing at Rs. 351 and Fine Oomra at Rs. 345.

About this time a "Bull" clique had been formed whose declared intention it was to corner September Oomras. The result of this was that whilst the price of other descriptions declined that of Oomra Fine advanced and on 25th August Fully Good Broach stood at Rs 325 as against Fine Oomra Rs. 360.

Thus instead of Broach being Rs. 61 over Oomras was the case in December it stood at Rs. 35 below Oomra. As might be anticipated at the lower level of prices, fluctuations were very much smaller during this season than in the previous one.

Broach, Fine Oomras and Bengals were the only contracts freely traded in.

The statement below shows the total amount of each settlement clearing and the number of balance sheets submitted through the Clearing House during the season 1920—21.

No. of Clearing	Date	Broach Settlement Rate		No, of Balance Sheets submitted	Amount
		Apl.-May. 1921	July-Aug. 1921		
		Rs.			Rs. As.
1	11— 9—1920			386	12,57,597— 8
2	30— 9—1920			315	10,57,986— 8
3	15—10—1920			314	8,18,589— 0
4	28—10—1920			89	11,996— 0
5	16—11—1920			22	2,372— 8
6	26—11—1920			Nil	Nil
7	15—12—1920	341		288	2,99,505— 8
8	28—12—1920	301		303	25,91,577— 0
9	13— 1—1921	333		319	30,98,132— 0
10	28— 1—1921	326		338	17,83,600— 8
11	10— 2—1921	312		324	21,30,144— 0
12	25— 2—1921	310		345	7,14,780— 8
13	22— 3—1921	270		327	70,80,727— 0
14	13— 4—1921	244	264	341	32,30,425— 3
15	28— 4—1921	276	301	334	28,46,420— 4
16	13— 5—1921	294	320	322	19,11,901— 8
17	28— 5—1921	295	316	314	8,05,313— 0
18	13— 6—1921		344	320	38,32,115— 0
19	29— 6—1921		326	323	21,43,226— 8
20	14— 7—1921		346	322	38,00,959— 0
21	28— 7—1921		343	321	11,51,877— 0
22	11— 8—1921	(1922)	323	307	22,48,882— 8
23	30— 8—1921	377	325	308	43,92,485— 0
	Grand Total ...			6,582	4,72,10,582— 15

The total Receipts into Bombay during 1920-21 amounted to 2,879,000 bales. As compared with the previous season, the decrease was 548,000 bales or 16·00 per cent. and compared with the average receipts for ten years 1910-11 to 1919-20 there was an increase of 1,000 bales or ·03 per cent. The total Receipts of Oomras were 1,335,000 bales against 18,18,000 bales, the previous season and against 1,349,000 bales, the average of the previous ten years. The Berar and Central Provinces alone gave 687,000 bales of the total Oomras against 901,000 Bales in 1919-20. The Sind-Punjab Crop was 281,000 bales against 388,000 bales of the previous year and the Broach Crop 241,000 bales against 275,000 bales of the previous year. The Dhollera Crop being 198,000 bales against 272,000 bales in 1919-20. The United Provinces and Rajputana gave 262,000 bales against 236,000 bales the previous season. The Compta-Dharwar crop receipts were 253,000 bales. against 187,000 bales in the previous year and the Westerns 112,000 bales against 160,000 bales in 1919-20.

The following table gives in detail the receipts of the various growths into Bombay during the season and calender year together with the returns of the previous three years and the averages for the preceding ten years :—

Receipts of Cotton into Bombay of each growth.

(000's omitted.)

Growths.	Seasons ending 31st August.				Average 1910-11 to 1919-20.	Calendar years ending 31st December.				Average 1911 to 1920.
	1920-21	1919-20	1918-19	1917-18		1921	1920	1919	1918	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Khandeish	252	363	196	174	308	340	334	256	131	300
Central India	262	220	176	70	173	285	222	190	73	174
Barsi-Nugger	62	200	104	68	184	98	168	131	70	184
Hyderabad-Gaorani ...	72	134	96	28		88	130	103	32	
Berar	416	633	450	250	473	560	603	518	246	473
Central Provinces	271	268	218	52	211	297	275	216	85	213
Total Oomras ...	1,335	1,818	1,240	642	1,349	1,668	1,732	1,414	637	1,344

Dhollera	198	272	68	402	248	213	280	67	398	248
Bengal-Sind—										
N. W. Provinces ...	167	183	86	137		208	152	116	125	
Rajputana	95	53	56	47	592	113	53	61	46	573
Sind-Punjab	281	388	480	291		324	358	429	359	
Broach	241	275	202	216	256	243	277	203	219	257
Compta-Dharwar	253	187	160	241		218	218	151	235	
Westerns-Northerns... ...	112	160	152	192	393	86	166	151	186	401
Cocanada	17	11	15	29		18	15	13	24	
Tinnevelly and Cambodia ...	64	58	66	82		55	60	41	107	
Persians	1	3	3	1	2	1	2	2	2	2
Other Sorts	*115	19	15	26	38	†155	20	15	28	39
Total ...	2,879	3,427	2,543	2,306	2,878	3,302	3,333	2,663	2,366	2,864

* Including 81 Bales of American Cotton
† do. 88 do. „ do. do.

EXPORTS.—The total Exports for 1920-21 amounted to 1,901,000 bales, as compared with 2,232,000 bales, the previous year a decrease of 331,000 bales or 14·82 per cent. Against the average of previous ten years, the increase was 159,000 bales, or 9·12 per cent. Out of the decrease of 331,000 bales, Europe shared 135,000 bales and China and Japan 198,000 bales whilst exports to Calcutta and Coast Ports showed an increase of 2,000 bales.

Exports to the Continent decreased from 551,000 bales in 1919-20 to 475,000 bales in 1920-21, and to Great Britain from 78,000 to 19,000 bales.

The consumption by Cotton Mills in the Islands of Bombay was 1,061,000 bales in 1920-21 and 957,000 bales in 1919-20.

Exports of Cotton from and Mill Consumption in Bombay.

(000's. omitted.)

To	Seasons ending 31st August.				Average 1910-11 to 1919-20.	Calendar years ending 31st December.				Average 1911 to 1920.
	1920-21	1919-20	1918-19	1917-18		1921.	1920.	1919.	1918.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
	19	78	55	140	62	23	70	68	24	62
Great Britain ...	475	551	140	153	471	480	580	269	166	468
Continent										
Total Europe ...	494	629	195	293	533	503	650	337	190	530
China and Japan ...	1,381	1,579	885	1,213	1,191	1,824	1,314	1,197	767	1,190
Calcutta and Coast Ports	26	24	11	7	18	28	23	13	8	18
Total Eastward	1,407	1,603	896	1,220	1,209	1,852	1,337	1,210	775	1,208
Total Exports ...	1,901	2,232	1,091	1,513	1,742	2,355	1,987	1,547	965	1,738
Mill Consumption ...	1,061	957	1,000	1,068	1,046	1,061*	957*	1,000*	1,068*	1,046
Grand Total ...	2,962	3,189	2,091	2,581	2,788	3,416	2,944	2,547	2,033	2,784

*Year ending 31st August.

On analysing the foregoing statement it will be found that of the above 2,962,000 bales 64·179 per cent. were exported and 35·821 per cent. consumed by local mills. In the preceding year the percentages were 69·991 and 30·009 respectively. The distribution of the receipts is as under :—

DISTRIBUTION

Seasons ending 31st August 1921 and 1920.

	1921	1920
Exported to Great Britain	·641	2·446
„ „ Continent	16·036	17·278
„ „ China and Japan... ...	46·624	49·514
„ „ Calcutta and Coast Ports.	·878	·753
Total Exports.	64·179	69·991
Mill Consumption	35·821	30·009
	100·000	100·000

The following table gives the Actual Clearances of Cotton from Bombay to different countries during the years ending 31st December 1921 and 1920.

Country of Destination.	1921	1920
	F. P. Bales	F. P. Bales
United Kingdom	23,441	69,383
France	32,020	30,223
Belgium	134,710	178,922
Holland	3,532	5,760
Denmark	55	50
Norway	...	1,006
Sweden	30	1,156
Germany	149,444	117,527
Portugal	100	550
Spain	22,712	55,218
Switzerland	7	2,729
Czecho-Slovakia	...	2,076
Austria	36,512	27,902
Italy	100,317	157,234
Greece	335	...
United States of America	100	405
Smyrna	400	...
Australia	100	428
Japan	1,481,525	1,168,690
China	342,142	144,827
Ceylon	1,086	955
Other Countries	151	297
India (Calcutta and Coast Ports) ...	26,612	21,455
TOTAL ...	2,355,331	1,986,793

Comparative statement showing the Actual Clearances years 1921

To	1921. Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.
	F. P. Bales.	F. P. Bales.	F. P. Bales.
Liverpool	11,989	11,305	23,294
London	27	120	147
Hull	....	....	....
Dunkirk	10,782	13,634	24,416
Marseilles	1,648	2,691	4,339
Rouen	....	....	....
Havre	1,389	1,876	3,265
Antwerp	43,135	48,134	91,269
Ghent	18,104	25,337	43,441
Rotterdam	2,101	1,430	3,531
Amsterdam	1	....	1
Copenhagen	....	55	55
Christiania	....	.....	.....
Norkopping	30	....	30
Gothenburgh	....	.....	....
Hamburg	49,619	99,220	148,839
Bremen	550	55	605
Oporto	.....	100	100
Malaga	....	....	....
Barcelona	12,750	8,832	21,582
Bilbao	410	320	730
Passages	200	200	400
Genoa	(A) 20,465	19,805	40.270
Naples	2,000	9,050	11,050
Mestre	986	.....	986
Venice	(B) 21,695	(D) 19,352	41,047
Venice (for orders)	....	1,400	1,400
Venice Sacca Fisola or Trieste	....	3,075	3,075
Trieste	(C) 23,544	(E) 15,464	39,008
Piraeus	35	....	35
Salonica	300	....	300
New York	....	100	100
Smyrna	....	400	400
Colombo	434	652	1,086
Australian Ports	100	.....	100
Japanese Ports	757,906	723,619	1,481,525
Chinese Ports	206,359	135,783	342,142
Other Foreign Ports	149	2	151
Calcutta and Coast Ports	15,485	11,127	26,612
Total ...	1,202,193	1,153,138	2,355,331

N. B.—The totals for each Port cannot be taken as showing the actual the named Port is used as a transhipping Port to other countries, as the

1921,—(A) Including 3 Bales for Switzerland. (B) 4 Switzerland.

1920.—(a) Including 152 Bales for Italy. (b) 220 Sweden. 375 France, 825 Switzerland. (c) 100 Germany. (f) Austria, 798 Switzerland, 460 Czecho-Slovakia. (i)

of Cotton from Bombay to different Ports during the and 1920.

1920.			Increase or decrease.	Percentage.
Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.		
F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
(a) 54,850	14,519	69,369	—46,075	197·79
(b) 221	.....	221	—74	50·34
165	.....	165	—165	.....
(c) 12,603	8,209	20,812	+3,604	14·76
3,937	1,636	5,573	—1,234	28·43
100	100	200	—200	.....
2,670	693	3,363	—98	3·00
(d) 55,219	53,520	108,739	—17,470	19·14
34,021	38,122	72,143	—28,702	66·07
(e) 4,895	962	5,857	—2,326	65·87
.....	3	3	—2	200·00
.....	50	50	+5	9·09
.....	167	167	—167	.....
.....	.....	.....	+30	.....
(f) 940	165	1,105	—1,105	.....
38,493	78,659	117,152	+31,687	21·28
.....	165	165	+440	72·72
300	250	550	—450	450·00
200	.....	200	—200	.....
29,528	23,920	53,448	—31,866	147·65
400	400	800	—70	9·58
400	220	620	—220	55·00
(g) 33,641	29,705	63,346	—23,076	57·30
11,199	12,500	23,699	—12,649	114·47
.....	.....	.....	+986	.....
(h) 18,134	(j) 33,502	51,636	—10,589	25·79
.....	.....	.....	+1,400	.....
.....	.....	.....	+3,075	.....
(i) 13,678	(k) 36,675	50,353	—11,345	29·08
.....	.....	.....	+35	.....
.....	.....	.....	+300	.....
305	100	405	—305	305·00
.....	.....	.....	+400	.....
778	177	955	+131	12·06
100	328	428	—328	328·00
1,029,697	138,993	1,168,690	+312,835	21·11
93,365	51,462	144,827	+197,315	57·67
114	183	297	—146	96·68
13,349	8,106	21,455	+5,157	19·37
1,453,302	533,491	1,986,793	Net Increase 368,538 or 15·64 %	

imports of the country to which the said Port belongs —for, in some cases underquoted notes will show :—

(C) 2,101 Italy. (D) 650 Austria. (E) 1,045 Italy.

(c) 100 Belgium. (d) 150 Spain, 446 Sweden, 110 Germany, 224 Norway, 615 Norway. (g) 435 Austria, 1,106 Switzerland, 70 Belgium. (h) 100 1,616 Czecho-Slovakia, 5,155 Italy. (j) 300 Austria. (k) 16,515 Italy.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
From 18th May 1870 to 30th November 1872	Not recorded.	Rs. 52,215	Rs. 36,315	Rs. 15,900	Rs. ...
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	...
Year ending 30th November 1874	1,402,379	21,707	18,986	2,721	...
Do. 30th Nov. 1875 ...	1,474,470	23,039	22 009	1,030	...
Do. 30th Nov. 1876 ...	1,240,034	19,375	22,355	...	2,980
Do. 30th Nov. 1877 ...	1,101,318	18,324	21,561	...	3,237
Do. 30th Nov. 1878 ...	1,040,961	20,837	23,287	...	2,450
Do. 30th Nov. 1879 ...	887,100	28,808	20,140	8,668	...
Do. 30th Nov. 1880 ...	1,163,545	33,219	20,804	10,135	...
Do. 30th Nov. 1881 ...	1,313,592	25,177	24,029	1,147	...
Do. 30th Nov. 1882 ...	1,892,796	33,225	24,757	8,468	...
Do. 30th Nov. 1883 ...	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884 ...	1,814,986	33,404	22,604	10,800	...
Do. 31st Dec. 1885 ...	1,402,845	29,482	24,385	5,097	...
Do. 31st Dec. 1886 ...	1,748,856	32,893	21,582	11,311	...
Do. 31st Dec. 1887 ...	1,845,446	35,933	20,017	15,916	...
Do. 31st Dec. 1888 ...	1,659,273	36,371	21,057	15,314	...
Do. 31st Dec. 1889 ...	2,156,604	43,042	21,648	21,394	...
Do. 31st Dec. 1890 ...	2,335,935	45,872	23,171	22,701	...
Do. 31st Dec. 1891 ...	2,012,900	39,533	23,402	16,131	...
Do. 31st Dec. 1892 ...	1,946,389	38,017	24,495	13,522	...
Do. 31st Dec. 1893 ...	1,691,755	32,517	24,273	8,244	...
Do. 31st Dec. 1894 ...	1,708,723	33,665	25,156	8,509	...
Do. 31st Dec. 1895 ...	1,679,325	34,921	21,546	13,375	...
Do. 31st Dec. 1896 ..	2,049,862	40,061	22,240	17,821	...
Do. 31st Dec. 1897 ...	1,746,610	33,956	22,484	11,472	...
Do. 31st Dec. 1898 ...	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899 ...	2,132,663	41,684	21,041	20,643	...
Do. 31st Dec. 1900 ...	1,147,591	28,302	20,844	7,458	...
Do. 31st Dec. 1901 ...	2,947,198	45,497	21,918	23,579	...
Do. 31st Dec. 1902 ...	2,159,823	43,709	26,865	16,844	...
Do. 31st Dec. 1903 ...	2,664,171	53,654	31,522	22,132	...
Do. 31st Dec. 1904 ...	2,292,791	48,673	‡29,666	19,003	...
Do. 31st Dec. 1905 ...	2,534,599	53,255	‡31,427	21,828	...
Do. 31st Dec. 1906 ...	2,685,432	54,215	‡33,516	20,699	...
Do. 31st Dec. 1907 ...	2,976,312	60,171	‡37,054	23,117	..
Do. 31st Dec. 1908 ...	2,302,349	48,844	‡39,706	9,138	...
Do. 31st Dec. 1909 ...	2,736,023	57,502	‡38,310	19,192	...
Do. 31st Dec. 1910 ...	3,163,919	65,853	‡40,617	25,236	...
Do. 31st Dec. 1911 ...	2,390,016	54,123	‡44,028	10,095	...
Do. 31st Dec. 1912 ...	2,528,825	55,571	‡41,953	13,618	...
Do. 31st Dec. 1913 ...	3,127,997	64,049	‡42,441	21,608	...
Do. 31st Dec. 1914 ...	3,336,685	65,197	‡46,014	19,183	...
Do. 31st Dec. 1915 ...	3,361,744	73,410	‡45,002	28,408	...
Do. 31st Dec. 1916 ...	3,409,241	85,407	‡47,571	37,836	...
Do. 31st Dec. 1917 ..	2,944,353	67,356	‡51,363	15,996	...
Do. 31st Dec. 1918 ...	1,933,943	73,386	‡51,640	21,746	...
Do. 31st Dec. 1919 ...	2,910,991	86,189	‡56,154	30,035	...
Do. 31st Dec. 1920 ...	3,027,873	106,901	‡80,146	26,755	...
Do. 31st Dec. 1921 ...	3,407,858	154,071	‡80,208	73,863	...

‡ Including Rs. 10,000 credited to Chamber's Fund for Office supervision.

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, for the years 1912 to 1921.

Year.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1912	2,217,354	34,646 2 6	311,461	20,649 8 3	10	5 0 0	...	270 11 0	2,528,825	55,571 5 9
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	...	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	...	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	...	.....	...	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	...	.....	...	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	...	.....	...	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	...	.....	...	12,856 12 9	1,933,943	73,386 8 3
1919	2,219,969	34,687 0 3	690,960	47,002 11 3	62	31 0 0	...	4,469 1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540 0 0	566,474	54,005 12 6	175	87 8 0	...	2,268 8 6	3,027,373	106,901 13 0
1921	2,834,521	88,578 12 6	573,280	63,370 8 9	57	28 8 0	...	2,093 6 0	3,407,858	154,071 3 3

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1921.

LIABILITIES.	Amount.		ASSETS.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Sundry Creditors—			Interest accrued on Chamber's Investments and Fixed Deposit up to 31st December 1921 but not received.	.....	1,382 6 4
For Weather and Crop Reports and Auditors' Fee unpaid	.....	2,191 0 0	Cost of Office Motor Car ...	4,813 0 0	
For amount of Sinking Fund for the purpose of extinguishing the contingent liability *re*: Depreciation in value of the Chamber's Provident Fund securities	.....	*11,487 3 0	*Less*—Depreciation at 25 per cent.	1,203 4 0	3,609 12 0
			Chamber's Investments—		
			Government Promissory Notes for Rs. 21,700 of the 4 per cent. Indian Terminable Loan of 1915-16, at cost ...	21,700 0 0	
Chamber of Commerce accumulated Fund—					
Balance on 31st December 1920	96,574 13 0		Government 6 per cent Ten Year Income Tax Free Bonds, 1930 for Rs. 40,000 at cost	40,000 0 0	
Add—Excess of Income over Expenditure	60,264 11 9				
		1,56,839 8 9			
* There is a contingent liability in connection with	....		Government 5½ per cent. Second Indian War Loan,		

Depreciation in value of the securities held on account of and belonging to the Chamber's Provident Fund and guaranteed by the Chamber of Rs. 19,428 12 0			War Bonds, 1928, for Rs. 21,000 at cost	21,000 0 0		
Less—					82,700	0 0
Amount of Sinking Fund as above ... „ 11,487 3 0			Fixed Deposit with the Alliance Bank of Simla, Ld., for 12 months at 5½ per cent. per annum *re.* Provident Fund Depreciation Sinking Fund ...	.....	1,414	0 0
Rs. 7,941 9 0			Cash—			
			Balance in Current Accounts—			
			Imperial Bank of India ...	80,613 11 7		
			Cash in hand	797 13 10		
					81,411	9 5
Total Rs. ...	.....	1,70,517 11 9	Total Rs. ...	.....	1,70,517	11 9

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

C. B. SAYER,
Secretary.

BOMBAY, 24*th January* 1922.

BOMBAY CHAMBER OF COMMERCE.

Income and Expenditure Account for the year ended 31st December 1921.

EXPENDITURE.	Amount.		INCOME.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
To Office Rent	9,570 0 0		By Subscription for Chamber Membership	54,000 0 0	
Printing Daily and Weekly Trade Returns, Manifests and other Statistical Returns and Contribution to the G. I P. Railway ...	55,184 13 3		Subscription for Associate Membership	750 0 0	
Printing—Miscellaneous, Papers, Annual Report for 1919, &c.	14,800 0 0		Subscription for Publications	80,520 6 0	
Advertisements *re* : Meetings, Elections, etc.	76 0 0		Measurement Fees—		
Books and Periodicals ...	850 3 6		Rs. a. p.		
Office Salaries	64,382 8 0		Receipts ... 1,54,071 3 3		
General Charges including Petties, Postage, Telegrams, etc..	3,790 0 4		*Less*—		
Fire Insurance Premium ...	23 7 0		Rs. a. p.		
Cost of Weather and Crop Reports	2,520 0 0				
Stationery	1,895 5 3				
Auditors' Fee for the year			Salaries to		

ended 31st December 1921	250	0	0
Telephone Rent	385	0	0
Law Charges	232	5	4
Contribution paid to Provident Fund	8,761	10	10
Donation to the Sydenham College of Commerce and Economics for the year 1921	1,500	0	0
Membership Subscription to the British Imperial Council of Commerce for the year 1921	34	2	0
Membership Subscription to the Associated Chambers of Commerce of India and Ceylon	640	0	0
Depreciation written off against the cost of the office Motor Car at 25 per cent.	1,203	4	0
Cost of maintenance and upkeep of the office Motor Car	2,244	13	6
Moiety of Expenses in connection with the Public Meeting called in the Town Hall to consider the proposals of the Financial Relations Committee ...	561	1	3
Expenses in connection with the Welcome and Farewell addresses presented to the Measurers and Serpoys, Printing, Stationery, etc. ... 70,208 9 3			
Contribution to the Chamber's Establishment ... 10,000 0 0			
——————80,208 9 3			
———	73,862	10	0
Contribution from the Measurement Fee Account to Chamber's Establishment as above	10,000	0	0
Interest on Investments ...	4,423	0	0
Miscellaneous Receipts for copies of Tonnage Scale, etc.	472	10	0
Contribution from the Bombay Mill-owners' Association	18,000	0	0

BOMBAY CHAMBER OF COMMERCE

Income and Expenditure Account for the year ended 31st December 1921.—*(contd.)*

EXPENDITURE	Amount.				INCOME.	Amount.			
	Rs.	a.	p.	Rs. a. p.		Rs.	a.	p.	Rs. a. p.
Incoming and Retiring Viceroys, H. E. Lord Reading and H. E. Lord Chelmsford respectively	1,880	0	0		Balance of Receipts over Expenditure on Arbitration Fees...	805	0	0	
Expenses in connection with an Address of Welcome presented to H. R. H. The Prince of Wales on his recent Visit to India ...	800	0	0		Fees for issuing Certificates of Origin, etc.	70	0	0	
Travelling and other expenses incurred by the Chamber's Representatives who attended the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held in Calcutta in January 1921	354	4	0		Donations received from members of the Chamber to the proposed Memorial to British Officers who fell in the War	85,450	0	0	
Paid Donations from members to the proposed Memorial to British Officers who fell in					Donations received from members of the Chamber towards decorations,				

the War	85,450	0	0		&c., in connection with the visit to India of H. R. H. the Duke of Connaught	20,350	0 0
Paid Donations from members towards decorations, &c., in connection with the visit of H. R. H. The Duke of Connaught to India ..	20,350	0	0				3,48,703 10 0
Paid to the Sinking Fund for the purpose of extinguishing the contingent liability in connection with the depreciation in value of the various securities belonging to the Chamber's Provident Fund and guaranteed by the Chamber ...	10,700	0	0				
				2,88,438 14 3			
Balance being excess of Income over Expenditure transferred to Chamber's Balance Sheet				60,264 11 9			
Total ...				3,48,703 10 0	Total ..	.....	3,48,703 10 0

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

C. B. SAYER,
Secretary.

BOMBAY, *24th January* 1922.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1921.

RECEIPTS.	Amount.		EXPENDITURE.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
By Balance on 31st December 1920	.....	1,18,280 13 5	To claims paid to Members of the Staff	.....	36,245 4 10
Subscriptions paid by the Members of the Staff ...	.....	9,401 10 10	Expenses incurred during the year	.....	467 14 0
			Balance as under:—		
			Government Promissory Notes of the 3½ per cent. Loans of 1854-55 and 1900-01 for Rs. 6,000, as valued	3,585 0 0	
Contribution paid—			City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 32,000, as valued ...	21,920 0 0	
			Port Trust Bonds at 4 per cent. for Rs. 21,000, as valued	14,385 0 0	
By the Chamber of Commerce	8,761 10 10		Bombay Municipal Bonds at 4 per cent. for 3,500, as valued	2,397 8 0	
By the Millowners' Association	640 0 0		Government 6 per cent. Ten year Income Tax		

				9,401	10	10	Free Bonds, 1930, for Rs. 9,000, as valued ...	9,090	0 0
							Government 5½ per cent. Second Indian War Loan, War Bonds, 1928, for Rs. 18,500, as valued	18,685	0 0
Interest	.....	4,702	8	0			Government 5 per cent Income Tax Free Loan, 1945-55, for Rs. 13,500, as valued	11,880	0 0
								81,942	8 0
Forfeitures	.....	257	13	8			*Add*—Depreciation in value of the above securities guaranteed by the Chamber	19,428	12 0
							Total cost of securities ...	1,01,371	4 0
							Cash in the Imperial Bank of India	3,960	1 11
									1,05,331 5 11
Total ...	.....	1,42,044	8	9	Total Rs. ...		...		1,42,044 8 9

Examined and found correct.

A. F. FERGUSON & CO.,
Chartered Accountants.

C. B. SAYER,
Secretary.

BOMBAY, *24th January* 1922.

RULES AND REGULATIONS

OF THE

Bombay Chamber of Commerce

(Revised and adopted down to the Annual General Meeting of the Chamber held on 22nd March 1922.)

1. The objects and the duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of the Bombay Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

2. There shall be two classes of members of the Chamber, namely, Chamber Members and Associate Members. The number of members of either class shall be unlimited.

3. Every member elected previous to the 25th day of March, 1918, shall be a Chamber Member.

4. Every person being a British subject engaged or interested in mercantile pursuits shall be eligible for election as a Chamber Member or as an Associate Member.

5. Every person not being a British subject similarly engaged or interested other than a subject of a State

with which the British Empire was at war on the 25th day of March, 1918, shall be eligible for election as an Associate Member only.

6. Associate Members shall be entitled to all the privileges of Chamber Members save and except the right to vote for any purpose whatsoever other than as provided by the Rule 26 hereof.

7. Every candidate for admission as a member of either class shall be proposed by one and seconded by another Chamber Member in a letter addressed to the Secretary of the Chamber and shall be balloted for. The letter shall be signed by the proposer or seconder and shall give the full name and address and the nationality of the candidate, and his profession, business or occupation.

8. Upon receipt of an application for admission as a member of either class, the Secretary shall bring the same before the Committee hereinafter mentioned at their next meeting when the following provisions shall have effect, namely :—

(*a*) The ballot shall be open for seven consecutive days (exclusive of Sunday, Christmas Day, Good Friday, and Bank Holidays), which shall be fixed by the Committee.

(*b*) At least seven days' notice shall be given to all Chamber Members stating the name of the candidate, his nationality, profession, business or occupation, together with the names of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the members and placed in the box provided for the purpose. Votes will be received up to 4 p. m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*c*) After 4 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have

recorded their votes and one negative vote in six shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary and a copy of the rules and Regulations of the Chamber shall be transmitted to him together with a bill for his subscription upon payment of which, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership, and such payment shall *ipso facto* be held to imply his acquiescence in all the Rules and Regulations of the Chamber.

(*f*) No person, who on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of his ballot; if after that period he shall be again proposed, it shall be stated in the notice of the application sent to Chamber Members that he has been balloted for on a previous occasion.

9. The Committee shall decide any question which may arise as to the eligibility or otherwise of any candidate for admission as a member of either class and their decision shall be final.

10. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. The charge for a copy of each of the publications of the Chamber shall be Rs. 640 per annum to each member of either class. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half yearly.

11. A member must give written notice to the Secretary not less than one calendar month before the 31st of December in each year of his wish to resign his membership or he will be liable for the subscription for the ensuing year. A Chamber Member whose subscription is in arrear cannot vote, and if he votes, his vote shall not be counted. When the subscription of a member of

either class is six months overdue all privileges of membership will be forfeited until his subscription has been paid. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Secretary of the Chamber on behalf of the Chamber.

12. A majority of three-fourths of the Chamber Members present entitled to vote and voting at an annual or special meeting of the Chamber may by resolution expel any member of either class. Any such person shall from the passing of such resolution cease to be a member of the Chamber.

13. Any firm (which includes any joint stock company and any company incorporated by Royal Charter wherever the context so permits) may be admitted as a member of the Chamber and the provisions of these Rules relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms *mutatis mutandis* subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which three-fourths of the capital shall belong to, or in the case of a company shall be represented by shares held by persons who are British subjects and of which the remaining one-fourth of the capital or any part thereof shall not belong to, or in the case of a company shall not be represented by shares held by persons who are subjects of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as a Chamber Member. Any other firm or company other than a firm or company of which a partner or Director shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March, 1918, shall be eligible for admission as an Associate Member.

(*b*) Any firm being a Chamber Member other than a firm elected prior to the 25th March, 1918, shall be deemed ineligible to continue a Chamber Member if three-fourths of the capital shall cease to belong to, or in the case of a company shall cease to be represented by shares held by persons who are British subjects and upon

the happening of any such event as aforesaid the name of the firm shall be struck off the list of Chamber Members and entered in the list of Associate Members. Any firm being a member of either class shall be deemed ineligible to continue a member of the Chamber which shall introduce as a partner or in the case of a company shall elect as a Director any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th day of March, 1918, and upon any such introduction or election as aforesaid the name of the firm shall be struck off the list of members of the Chamber. In neither case shall the firm be entitled to a refund of any portion of the annual subscription paid for the year in which such alteration in the capital or constitution of the firm or of the company or the Board of Directors, as the case may be, shall have taken place.

(*c*) Any firm which is a candidate for membership as a Chamber Member shall send with the application provided for by Clause 8 of these Rules a written statement of the names and nationalities of the persons constituting the firm or in the case of a company of its directors and a declaration by one of the partners of the firm, or in the case of a company by one of its directors or by any manager or officer of any such firm or company duly authorised by power of attorney that the firm or company, as the case may be, is eligible for election as a Chamber Member under these rules.

(*d*) The Secretary of the Chamber shall enter the names and nationalities of the partners for the time being constituting each firm and of the directors for the time being of each company whether admitted to membership as a Chamber Member or as an Associate Member in a register of firms to be kept for the purpose.

(*e*) All persons whose names shall appear in the register of firms shall be entitled to attend the meetings of the Chamber but only those firms which shall have been admitted to member-

ship as Chamber Members shall be entitled to vote, and only one member of a firm or one director of a company which shall have been admitted to membership as a Chamber Member or any manager or officer of any such firm or company duly authorised by Power of Attorney shall be allowed to vote.

14. There shall be an Annual General Meeting of the Chamber which shall be held on a date not later than the 15th April to be fixed annually by the Committee for the purposes of receiving the Report of the Committee and the Statement of Accounts and of considering and, if necessary, taking action with reference to any business or motion of which due notice shall have been given. Notice of the Annual General Meeting and of the business to be transacted thereat shall be given seven days previously by circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

15. The Committee shall lay before the Annual General Meeting of the Chamber a report of its proceedings and an account of the receipts and disbursements during the preceding year ending the 31st December. Copies of such report and account shall be circulated to all members at least seven clear days before the holding of such Annual General Meeting. The account shall be duly audited by a firm of accountants who shall be appointed at the Annual General Meeting of the Chamber Any auditor quitting office shall be eligible for re-election. The auditors may be members of the Chamber provided that no member of their firm is a member of the Committee at the time. If any casual vacancy occurs in the office of auditor the Committee shall forthwith fill up the same.

16. Special Meetings of the Chamber may be convened by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee and shall be so convened upon a requisition in writing stating the objects for which such meeting is to be convened signed by ten or more Chamber Members and forwarded to the Secretary of the Chamber, and, if such meeting shall not be convened within twenty-one days of such requisition being received by the Secretary, the requisitionists may themselves convene such meeting, and all expenses of convening the same shall be defrayed by

the Chamber. Notice of such meeting stating the objects shall be given at least seven days previously by a circular to all members or by advertisement in one or more of the English newspapers published in Bombay.

17. Questions at all Annual and Special General Meetings, saving only questions relating to the alteration of these Rules, shall be determined by a majority of the Chamber Members present and entitled to vote and voting.

18. The quorum for an Annual or Special General Meeting of the Chamber shall be twenty Chamber Members present and entitled to vote. No business shall be transacted at any Annual or Special General Meeting unless the requisite quorum be present at the commencement of the business. If within half an hour from the time appointed for the meeting the quorum is not present, the meeting, if convened upon such a requisition as provided by Rule 16, shall be dissolved, but in any other case it shall stand adjourned to the same day in the next week at the same time and place, and if at such adjourned meeting a quorum is not obtained those Chamber Members who are present and entitled to vote shall be a quorum and may transact the business for which the meeting was called.

19. Notwithstanding anything contained in these Rules any member may at any Annual or Special General Meeting of the Chamber propose any motion without previous notice provided that the majority of the Chamber Members present and entitled to vote at such meeting consent thereto.

20. Each meeting of the Chamber shall be presided over by the Chairman of the Committee or in his absence by the Deputy Chairman of the Committee, and in the absence of both the beforementioned officers the meeting shall elect its own Chairman. The Chairman presiding at any meeting shall have an original and also a casting vote.

21. The business of the Chamber and the administration of its funds shall be managed by a Committee consisting of a Chairman, Deputy Chairman and seven other Chamber Members. The Chairman and Deputy Chairman shall be elected and the seven other Chamber Members nominated in manner hereinafter appearing. All the Members of the Committee shall retire annually at the close of the day on which the

Annual General Meeting of the Chamber shall be held, but shall be eligible for re-election. The elected representatives of the Chamber in the Legislative Councils of the Governor General of India and the Governor of Bombay not being members of the Committee at the time of their election shall also be *ex-officio* members of the Committee during their term of office.

22. The following Rules with respect to the election and nomination of the members of the Committee shall have effect, namely :—

(*a*) The Chairman and Deputy Chairman shall be separately elected by ballot, the election of the Chairman taking place first. The ballot in each case shall be opened and closed on such days in January as the retiring Committee shall appoint.

(*b*) Previous to the date fixed for the opening of the ballot, the Secretary shall send to each Chamber Member the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman and shall state the dates on which the ballot in each case will be respectively opened and closed.

(*c*) Votes will be received up to 4 p.m. on the date fixed for the closing of the ballot.

(*d*) Voting shall be by papers signed by the members and placed in the box provided for the purpose. No vote by proxy shall be allowed.

(*e*) No member shall give more than one vote for each candidate.

(*f*) After 4 p.m. on the date fixed for the closing of the ballot in each case, the ballot box shall be opened by the Secretary in the presence of a Scrutineer, appointed by the Committee.

(*g*) Those gentlemen in whose favour the largest number of votes for the offices of Chairman and Deputy Chairman are recorded shall be considered duly elected. In the event of the gentlemen at the head of the list for the office of Chairman or Deputy Chairman respectively declining to act, or both declining to act, there shall be a fresh election for either or both offices.

(*h*) In the event of an equality of votes preventing the due election of either office bearer, the

Chamber Members shall vote afresh in the manner above laid down.

(*i*) The remaining seven members of the Committee, of whom four shall be Mercantile Members, and three shall be representatives of Banking, Railway and Shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected Chairman and Deputy Chairman. The names of the gentlemen selected shall be submitted to a General Meeting of the Members of the Chamber for confirmation.

(*j*) In the event of a casual vacancy in the Committee, the remaining members shall have the power of filling the vacancy unless the vacancy be a vacancy in the office of Chairman in which case the vacancy shall be filled by ballot in the manner hereinbefore appointed. A vacancy shall be considered *ipso facto* to occur if a member remain absent from Bombay for more than two months.

(*k*) Chamber Members, partners in firms and Directors of companies which are Chamber Members, and Managers and Officers of such firms or companies duly authorised by Power of Attorney shall be eligible for election and nomination as members of the Committee but no two representatives of the same firm or company shall be Members of the Committee at the same time.

(*l*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

23. The Committee shall, as a rule, meet at least once a week, but when there is no business of importance to transact or when a public holiday falls on the day on which the ordinary weekly meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a member or members of the Committee, postpone the meeting of the Committee. In

no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee.

24. All meetings of the Committee shall be presided over by the Chairman and in his absence by the Deputy Chairman, and in the absence of both those officers by one of the members of the Committee elected by those present at the Meeting. Three members of the Committee shall be a quorum for the transaction of business. The Chairman of each meeting shall have an original as well as a casting vote.

25. The Committee shall have power to make, alter or revoke bye-laws for carrying on the business of the Chamber, but the Rules of the Chamber shall not be altered except by a majority of three-fourths of the Chamber Members present at a general meeting of the Chamber of which seven clear days' notice has been sent by the Secretary to all members stating the specific changes which will be proposed.

26. The Committee shall have power from time to time to appoint such Committees of its members to consider and deal with special matters as may be necessary and shall have power to associate with those Committees any member or members of the Chamber who shall have full privilege to act and vote on those Committees. Non-members of the Chamber may also be associated but without power to vote.

27. The Committee shall have power to take a lease of offices for the use of the Chamber and to appoint a Secretary and such other officers as may be found necessary for the due conduct of the business of the Chamber upon such terms and subject to such conditions as the Committee may think fit, and to remove every such officer and to pay all the expenses of the establishment, including any requisite legal expenses, and in particular to authorise the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rs. 3,000 for any purpose or purposes which the Committee may in their absolute discretion deem to be fit and proper in the interests of the Chamber, and may also (but only with the approval of an Annual or Special General Meeting of the Chamber) grant pensions or other monetary relief to such officers as aforesaid, when through ill health or old age or other good and

adequate cause they have become incapacitated from further work.

28. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chrirman of the Committee or, in his absence by the Deputy Chairman of the Committee, for the time being, and by one other member of the Committee. In the absence of both the Chairman and the Deputy Chairman, cheques shall be signed by two members of the Committee.

29. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

30. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be opened to the inspection of all members of the Chamber subject to such regulations as the Committee may make in this behalf.

31. The Secretary shall keep a correct and separate list of the names and addresses and nationalities of all Chamber Members and Associate Members. Such list shall be opened for the inspection of every member at any convenient time.

32. The Chamber may undertake through its Committee or a Committee appointed for the purpose the settlement of disputes arising out of commercial transactions under such regulations as the Committee may from time to time direct.

33. Any stranger not being a person eligible for election as a member of the Chamber engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any member of the Chamber inserting his name in a book to be kept for the purpose but a residence of two months shall subject him to the rule for the admission of members.

34. Gentlemen, being British subjects who are distinguished for public services, or who are eminent in commerce and manufactures, may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

35. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber. They shall be printed and copies shall be distributed to all members.

Procedure in connection with the Election of the Chamber's Representatives on the Council of State and Bombay Legislative Council.

EXPLANATORY NOTE.

For many years prior to November 1920, the date of the first elections to the New Councils constituted under the Reforms Scheme the Chamber's representatives on the Indian and Bombay Legislative Councils had been elected in accordance with the provisions of the Chamber's bye-laws for the election of members of the Chamber as Trustees of the Port of Bombay and on other public bodies. Under the Rules framed under the Government of India Act, 1919, however, the Chamber becomes a Commerce and Industry Constituency and is entitled to elect one member to the Council of State and two members to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the Gazettes, but for the convenience of members the following summary of their provisions, so far as they relate to elections in this Constitutency, has been prepared.

Note as to the procedure to be followed in connection with the election of Members of the Chamber for the Bombay Chamber of Commerce constitutency of the Council of State and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as overriding the Rules and Regulations framed under Section 7 of the Government of India Act, 1919.

Rules. Part II and Part III.

1. Chamber Members only of the Bombay Chamber of Commerce will be eligible to vote at elections for, and be eligible for nomination as candidates for election to, the above Councils.

The term Chamber Member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such Chamber Member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes, by the said Chamber Member.

2. The Secretary for the time being of the Chamber will be the Returning Officer for the Constituency. Regulations. Part I.

3. The Secretary will immediately before each election call upon each Chamber Member to nominate a person, who is duly qualified under Rule 13 (*e*) of the Chamber Rules and Regulations and who is not otherwise disqualified, for registration on an Electoral Roll and, except as is hereinafter provided, only such person as is so nominated and registered will be eligible to vote on behalf of such Chamber Member at the ensuing election and be eligible for nomination as a candidate for election at the ensuing election. Regulations. Part II.

4. The Secretary will on or before a date to be fixed by the Local Government publish the Electoral Roll, provided for in Clause 3 of these Notes, at the Head Quarters of the Chamber and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes. Regulations. Part II, Clause 1 (3) and Clauses 4 and 5,

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to, the Electoral Roll as may be required in accordance with such orders and will re-publish such amended Electoral Roll and list of additions at the Head Quarters of the Chamber on or before a date to be fixed by the Local Government. Regulations. Part II Clause 6.

6. The Electoral Roll will come into force from the date of republication provided for in Clause 5. Rules, Part III, Clause 9 (4).

7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency. Regulations. Part II, Clause 7.

8. A fresh Electoral Roll will be prepared for each election in the prescribed manner. Regulations. Part VIII, Clause 1 (*j*)

Rules. Part IV, Clause 11. 9. Any person whose name appears on the Electoral Roll of the Chamber may be nominated as a candidate for election in the manner hereinafter provided.

Regulations. Part III, Clause 1 (1) 10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any Chamber Member asking for the same.

Regulations. Part III, Clause 1 (2). 11. Every nomination paper will be subscribed by two Chamber Members as proposer and seconder and will be signed by the candidate as assenting to the nomination.

Regulations. Part III, Clause 1 (3). 12. The same Chamber Member may, in the case of the election to the Legislative Council of the Governor of Bombay, when there are two vacancies to be filled, subscribe two nomination papers. Where a Chamber Member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not able to determine which nomination papers were received first all such papers will be deemed to be invalid.

Regulations. Part III, Clause 1 (4). 13. Each candidate will be nominated by a separate nomination paper.

Regulations. Part III, Clause 2 (1) 14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Head Quarters of the Chamber by the proposer or seconder on or before a date and at a time, if any, appointed by the Local Government in this behalf.

Regulations. Part III, Clause 2 (2). 15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gazetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are Chamber Members of the Chamber.

Regulations. Part III, Clause 3 (1) and (2). 16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not

later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled.

17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election. Rules. Part IV, Clause 11 (3)

18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the Electoral Rolls as provided for in Clauses 3 to 6. Fresh dates for the stages of such election will be prescribed by the Local Government. Regulations. Part III, Clause 3 (3).

19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Head Quarters of the Chamber and the Secretary will allow them to examine all nomination papers which have been received by him. Regulations. Part III, Clause 4 (1).

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates; or that the candidate has not complied with the provisions of Clause 22; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given. Regulations. Part III, Clause 4 (2).

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper. Regulations. Part III, Clause 5 (1).

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed Rules. Part IV, Clauses 11 and 15.

to be duly nominated unless such declaration has been made.

Rules. Part IV, Clause 16 (1). 23. The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged.

Rules. Part IV, Clause 16 (2). 24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary.

Rules. Part IV, Clause 17 (1). 25. Within one month or such longer period as the Governor may allow after the date of the declaration of the election every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules.

Rules. Part IV, Clause 17 (2). 26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any persons on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election, and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

Rules. Part IV, Clause 17 (3). 27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules, and will be made on oath or affirmation before a Magistrate.

Rules. Part IV, Clause 17 (4). 28. The Local Government will cause to be prepared in such manner, and maintained for such time, as it may direct, a record showing the names of all candidates at every election under these rules, and the date on which the return of election expenses of each candidate has been lodged with the Secretary.

Rules. Part IV, Clause 12 (1). 29. If the number of candidates who are duly nominated and who have not withdrawn their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies a poll will be taken.

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected. Rules. Part IV, Clause 12 (2).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette*, call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Chamber to elect a member or members, as the case may be. Rules. Part IV, Clause 12 (3).

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II—A appended to the Electoral Regulations and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed. Rules. Part IV, Clause 12 (4) & Regulations Parts V & VI.

33. In the case of the election to the Council of State, each Chamber Member will be entitled to one vote only, but in the case of the election to the Legislative Council of the Governor of Bombay, when there are two vacancies to be filled, each Chamber Member will have two votes and will be entitled to give both those votes to one candidate or to give one to each of two candidates as he pleases. Rules. Part IV, Clause 12 (5) Regulations. Part V, Clause 1 (c) and (d), and Part VIII Clause 1 (p).

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates or, in the absence of a candidate, a representative duly authorised by him in writing will have the right to be present at the time of counting. Regulations Part VI, Clause 1 (1).

35. When the counting has been completed, the Secretary will forthwith declare the candidate or candidates, as the case may be, to whom the largest number of votes has been given, to be elected. Rules. Part IV, Clause 12 (7).

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to or persons to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Chamber and in such manner as he may determine. Rules. Part IV, Clause 12 (8).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name or names of the candidate or candidates elected in the *Government Gazette*. Rules. Part IV, Clause 12 (9).

SCHEDULE I

Notice under Regulation 4, Part II of the Council of State Electoral Regulations and of the Bombay Legislative Council Electoral Regulations.

Regulations. Part II. Clauses 4 & 5

1. The Electoral Roll of the Bombay Chamber of Commerce Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner:—

(*a*) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the Electoral Roll and the area in the roll for which he is entered and in the case of an objection, the number in the Electoral Roll of the person to whose entry objection is taken and the area in the roll for which he is entered.

(*b*) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorised to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.

(*c*) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.

Bye-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay*

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

*These bye-laws also apply to the election of the Chamber's representatives on the Board of the City of Bombay Improvement Trust, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

10. After 4 p.m, on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary, who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

Rules Regarding General Disputes and Arbitrations

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged:—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

Committees of Arbitration

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3 —The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Commiitee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other

two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution Any extra expense incurred shall be borne by the disputants.

Rules for Surveys and Arbitrations on Piece-Goods

As agreed upon with the Native Piece-Goods Merchants Association on 7th August 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No 5 reads as follows :—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following :—

Mr.	Vithaldas Damodar Govindji	... (Messrs. Damoder Govindji)
„	Motilal Valabhji	... („ Motilal Keshavji.)
„	Motilal Kanji	... („ Kanji Dharamsey.)
„	Harjiwan Walji	... („ Harjiwan Walji.)
„	Devidas Madhavji Thackersey, J. P.	... („ Madhavji Thackersey.)
„	Narandas Purshotam	... („ Kavasji Framji & Co.)
„	Lalji Govindji	... („ Bhukandas Govindji.)
„	Manmohandas Ramji, J. P.	... („ Manmohandas Ramji.)
„	Goculdas Jivraj	... („ Ghella Dayal.)
„	Vasanji Naranji	... („ Jugjiwandas Vasanji.)
„	Dhanjibhai Ardeshar	... („ Hormusji Khurshedji.)
„	Balvantrai Ramchandra	... („ Bhalchandra Balvant.)
„	Natvarlal Narandas	... („ Natvarlal Keshavlal.)
„	Mathuradas Haribhai	... („ Mathuradas Chatrabhuj.)
„	Naranji Dayal	... („ Premchand Chhaganlal.)
„	Mangaldas Gopalji	... („ Chhotalal Mangaldas.)
„	Karshandas Premji	... („ Karshandas Purshotam.)
„	Narotamdas Bhanji	... („ Premchand Tribhovandas.)
„	Mulji Luxmidas	... („ Valji Sunderji.)
„	Jethabhai Walji	... („ Jethabhai Walji.)
„	Keshavji Ramji Luxmidas	... („ Keshavji Ramji Luxmidas.)
„	Mathuradas Dungarshi	... („ Mathuradas Liladher & Co.)
„	Valabhdas Chatrabhuj Shivji	... („ Chatrabhuj Shivji.)
„	Haridas Purshotam	... („ Purshotam Govindji.)
„	Runchhordas Hurjiwan	... („ Damoder Haridas.)
„	Dorabji Nasharwanji Pavari	... („ Damoder Nasharwanji & Co.)
„	Valji Govindji	... („ Morarji Kalanji & Co.)
„	Haridas Hemraj Kanji	... („ Hemraj Kanji.)
„	Bhimji Kara	... („ Bhimji Kara.)
„	Devchand Bhagvanji	... („ Kanji Karshanji.)

11. The European Surveyors to be chosen from among the following :—

Mr. J. W. Anderson	...	(Messrs. W. & A. Graham & Co.)
„ L. Barraclough	...	(„ John Ormerod & Sons (Eastern Agency), Ltd.
„ J. B. Bennett	....	(„ Latham, Abercrombie & Co.)
„ R. Bossi	...	(„ C. Boggiano & Co.)
„ A. P. Carus	...	(„ Fleming Shaw & Co.)
„ H. O. Coates	...	(„ E. D. Sassoon & Co.)
„ A. D. M. Clarke	...	(„ Bombay Co., Ld.)
„ J. A. Cronopulo	...	(„ Ralli Bros.)
„ B. G. Davy	...	(„ J. A. Begbie & Co.)
„ F. G. Dikkers	...	(„ Holland-Bombay Trading Co., Ld.)
„ R. D. England	...	(„ W. & A. Graham & Co.)
„ M. Fox	...	(„ Forbes, Forbes, Campbell & Co., Ld.)
„ Max Frei	...	(„ Sulzer Bruderer & Co.)
„ A. Hampson	...	(„ J. Duxbury & Co., Ld.)
„ S. Hanhart	...	(„ E. Spinner & Co.)
„ E. Hargreaves	...	(„ Latham, Abercrombie & Co.)
„ F. A. Hewitt	...	(„ J. F. Kendrew & Co.)
„ H. Holmes	...	(„ E. & W. Andrew, Ld.) (Manchester) Bomaby Agency.
„ R. A. F. Kidson	...	(„ W. & A. Graham & Co.)
„ A. McIntosh	...	(„ Greaves, Cotton & Co.)
„ A. S. Micrulachi	...	(„ Ralli Bros.)
„ U. Orsoni	...	(„ C. Boggiano & Co.)
„ J. Parkyn	...	(„ Shaw, Wallace & Co.)
„ P. D. Perdikidi	...	(„ Ralli Bros.)
„ L. Rozenbloom	...	(„ C. Macdonald & Co.)
„ T. Sharples	...	(„ Steiners, Ld.)
„ G. E. S. Sheers	...	(„ Fleming Shaw & Co.)
„ F. F. Stileman	...	(„ Killick, Nixon & Co.)
„ H. Vogt	...	(„ E. Spinner & Co.)

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough	...	Mr. Goculdas Jivraj Dayal.
„ J. B. Bennett	...	„ Vithaldas D. Govindji.
„ R. D. England	...	„ Vussonji Naranji.
„ M. Fox	...	„ Purshotam Cooverji Master.
„ H. Holmes	...	„ Devidas M. Thackersey.
„ Thomas Sharples	...	„ Lalji Govindji.
		Mr. Motilal Kanji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

Rules and Regulations of the Provident Fund

1. The Fund shall be called "THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND".

2. In these rules unless there is something repugnant in the subject or context:—

"Chamber" means the Bombay Chamber of Commerce.

"Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

"Trustees" means the Trustees of the Fund for the time being appointed as hereinafter provided.

"Salary" or "Pay" means only the fixed monthly salary received by each employé from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employé by any means outside his fixed ascertained salary.

"Member" means any person in the service of the Chamber who is also a subscriber to the "Fund".

3. The object of the Fund shall be to provide every employé who is a member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. The Committee shall appoint annually at the General Meeting two members to be Trustees of the

Fund. In the event of a vacancy occurring in the course of any year the Committee shall appoint another member to fill the vacancy for the remainder of such year.

7. These rules shall come into operation on the 1st day of January 1907.

8. Every employé who shall enter the service of the Chamber on or after the 1st day of January 1907 shall forthwith be and become a member.

9. Every employé who shall have entered the service of the Chamber prior to and shall still be in its service on the said 1st day of January 1907 shall have the option for a period of 30 days after the said 1st day of January 1907 of becoming a member by declaring in writing addressed to the Committee his desire so to become a member.

10. These rules shall operate to bind every member who shall become a member by exercising his option under rule 9 in the same way as if he had become a member by entering the service of the Chamber after the said first day of January 1907.

11. Every employé who shall be or become a member shall be subject to these Rules and shall sign an agreement in the form annexed to these Rules.

12. Every member shall contribute 8⅓ per cent. of his salary to the Fund.

13. The contribution of each member shall be deducted from his pay on the last day of each month.

14. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days respectively.

15. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employé whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 17.

16. The contribution of any employé absent on leave or furlough shall during the period of such absence be assessed on the salary allowed to him during such absence, but any employé shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employé shall have obtained leave or furlough.

17. The Committee shall from time to time pay into the Bank of Bombay or such other Bank as the Committee may select to the credit of an account to be opened in the names of the Trustees all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these Rules and such account shall be operated on only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.

18. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest due thereon as it accrues but also his share of the contributions of the Chamber with interest thereon.

19. The monies of the Fund not immediately required for the purposes of the Fund shall be invested by the Trustees in their own names in Port Trust, Improvement Trust or Municipal Debentures or other duly authorised Trust Securities from time to time but not later than 12 months after being credited to the Fund. The Trustees shall have power at their discretion to vary or transpose such investments into or for others, of any nature hereinbefore authorised.

20. The Trustees shall from time to time upon the written requisition of the Committee pay to them such sum or sums as may be required for the purposes of these Rules and shall, if necessary, raise the monies required for the same by a sale of the securities held by the Trustees or of a sufficient part thereof or by a loan on the security of the same.

21. The account of each member will be made up on 31st December in each year, and interest at 4% per annum will be allowed on the amount standing to the

credit of such member during such year, and the Chamber will contribute the difference (if any) between the amount of interest realised by the investment and 4% interest as aforesaid.

22. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

23. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

24. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

25. If any member shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only with interest thereon at 4% per annum as aforesaid, but subject to any claim under Rules 35 and 36.

26. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years with them owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

27. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

28. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the member so dismissed to receive the amount of his own subscriptions only to the fund or any part thereof and with or without interest as the Committee

may decide but subject to all claims under Rules 35 and 36.

29. In the event of retirement of a member after completion of the 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber but subject to all claims under Rules 35 and 36.

30. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

31. On the death of a member who shall have made a nomination in accordance with Rule 30 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served but subject to any claims under Rules 35 and 36, and such payment shall be a good discharge to the Trustees and to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

32. On the death of a member who shall not have nominated any person in accordance with Rule 30 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, but subject to any claims under Rules 35 and 36, and such payment shall be a good discharge to the Trustees, the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

33. Any lapse or forfeitures which may accrue during the year shall be divided amongst the members in proportion to the amounts they have contributed during the same year and the shares thereof shall be placed to their credit and shall be paid to them

respectively if and when they shall respectively become entitled to their shares of the contributions of the Chamber.

34. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

35. The Committee shall have power to recover any money claims the Chamber may have against any member from the amount standing to his credit in the books of the Chamber.

36. The Chamber shall have a first and paramount charge upon the amount from time to time standing to the credit of each member and upon all other monies of the Fund in or to which such member may be interested or entitled for and in respect of all losses, damages, costs and expenses which the Chamber may at any time pay, sustain or be put to by reason of any act of embezzlement or default of or by such member and the amount from time to time standing to the credit of each member and all such other monies as aforesaid shall be deemed and treated as a deposit made by him with the Chamber as security for his fidelity and be dealt with accordingly, and in the event of any claim arising by the Chamber against any member under this Rule the same shall be paid so far as the funds in which such member shall be interested shall extend by the Trustees of the Fund to the Chamber on the written requisition of the Committee and such member shall absolutely forfeit all right and interest thereto and therein.

37. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither the Trustees of the Fund nor any other person shall have any claim upon the Chamber or the Committee in respect thereof.

38. The accounts of the Fund shall be made up and audited yearly.

39. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the members in accordance with their accounts.

40. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No._____

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of _____ _____of_____numbered as above on the_____day of_____ day of_____ was Rupees_____ dated this_____day of _____ 19____entered_____ examined_____ Trustees.

41. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Trustees or Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Trustees or the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations and the Trustees shall deal

with such monies accordingly on the written requisition of the Committee.

42. If any member shall transfer or assign his interest in the Fund as aforesaid or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 41, the Chamber may forthwith cease all contributions to the Fund in respect of such member and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall on demand be refunded by the Trustees to the Chamber.

43. The Chamber shall hold every Trustee indemnified against all proceedings, cost, and expenses occasioned by any claim in connection with the Fund not arising from his negligence or fraud.

44. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the _____ day of _____ 19

Name in full _____

Date of Birth _____

Nature of Appointment _____

Date of joining Service _____

Salary per mensem, Rupees _____

Signature _____

Witness _____

Witness _____

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1). All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are oods to be measured. During the busy season-easurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect hat the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon

of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales.....	pies 6 per bale.
(*b*)	On Round Timber or Logs, each..	annas 8
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of diverse dimensions.....	annas 1½ per package.
	Subject to a rebate of pies 9 per package on the Measurer's certi-	

fying that the lot measured consisted of not less than 100 packages all of uniform dimensions.

(*d*) On goods of any description measured on board a vessel..... annas 1½ per package.

(*e*) When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs 15 must pe paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows:—

Length in feet and inches: As found with tape.

Breadth: The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth: Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter

forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

Ship Freight Inwards to Bombay

Payable in Bombay

At the Annual General Meeting of the Chamber held on the 25th March 1918 the Resolution passed at the General Meeting held on 9th August 1876, regulating the payment in Bombay of Ship Freight Inward to Bombay, was amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's " Current Quotations."

Ship Freight Outwards from Bombay

Payable in Bombay

Resolution passed at the Annual General Meeting of the Chamber held on 25th March 1918:—That the Resolution passed at the Annual General Meeting of the Chamber held on 21st February, 1912, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows :—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

Shut-Out Cargo

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903:—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921:—

"That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be annas six per ton."

Claims For Shortages

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921:—

"That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909:—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20" × 28" and ought not to contain more than 56 lbs."

TONNAGE SCALE AT BOMBAY

OLD SCALE

Steamers.

At the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart and Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus and Co., and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. dead-weight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

Ships.

At a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chamber, William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott and Co., seconded by John Campbell, Esq., of Messrs. Campbell, Mitchell and Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate the Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol and Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence and Co., and carried unanimously :- "That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs, Remington and Co , and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons and Co., and carried unanimously:—" That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

At the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1884, the following Resolutions were passed :—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorised to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE

AT a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :— That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881: and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883 together with the Rules II and III of 1881 aforesaid: and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale:—Bajree in bags, 16 cwts.; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts.; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts.; Rape seed, 14 cwts.; Mustard seed, 14 cwts.; Rice in bags, 16 cwts.; Saltpetre, 16 cwts.; Wheat 16 cwts."

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet.
Asafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 feet.
Barilla	16 cwt.	20 feet.
Barley, in bags	15 cwt.	.....
† Bran, in bags (pressed) ...	10 cwt.	.....
Do. do. (unpressed) ...	9 cwt.	.....

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½ × 25 inches.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	.....
*Bones, crushed in bags (as per Standard A preserved by the Chamber)	11 cwt.	.....
*Do. B do. do.	14 cwt.	.....
*Do. C do. do.	17 cwt.	.....
Bones, loose	.....	.....
Books...	40 feet.	50 feet.
Borax, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Buffalo horns, in bundles	6 cwt.	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes, Rattans, in bundles ...	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds.	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 feet.	50 feet.
Cinnamon, in Bales	...	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	....	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.

* At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Cocuuls Indicus, in bags	13 cwt.	16 cwt.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt.
Coir, in bales...	40 feet.	50 feet.
Do. in bundles or loose ...	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.
Colombo Root, in bags	8 cwt.	14 Cwt.
Copra, in robbins	8 cwt.	12 cwt.
Do. in bags	...	12 cwt.
Cut Copra, in bags	10 cwt.	.....
Coral, Rough (not specimen), in bags	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	.....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Cubebs...	10 cwt.	12 cwt.
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
† Cylindrical Packages, Rolls, &c.	40 feet.	50 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt	16 cwt.
Dhall, crushed, in bags	17 cwt.	.....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight ...	40 feet	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases... ...	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 cwt.	20 cwt.

*The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fennel Seed	10 cwt.	...
Fenugreek or Methey Seed ...	17 cwt.	...
Flour, in bags	18 cwt.	...
Do. middlings, or sharps, in bags	12 cwt.	...
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases...	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases ...	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Do. (Persian), in double bags ...	17 cwt.	...
Do. (Arabic) „ „ ...		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet.	50 feet.
Do. loose and in small bundles...	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose ...	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt.
Iron Rails	20 cwt.	20 cwt.
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	50 cwt.
Lac Dye, in shells or cases ...	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	...
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	...
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags...	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Munjeet in bundles or bags ...	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrabollams, in bags	13 cwt.	16 cwt.
*Myrabollams, crushed, in bags ...	11 cwt.	...
Myrabollam Powder	15 cwt.	...
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im.gals
Do. Cocoanut	11 cwt.	...
Oil Cake (machine pressed flat) except Cocoanut ...	17 cwt.	...
Do. do. Cocoanut (machine pressed flat) of all shapes ...	15 cwt.	...
Do. do. in pieces (machine pressed)	12 cwt.	...
Do. do. of all kinds (hand or bullock pressed) ...	12 cwt.	...
Do. do. Powder	16 cwt.	...
Oil Seeds—		
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such ...	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	.....
Rape Seed...	16 cwt.	.....
Mustard Seed	16 cwt.	.....

*At the Annual General Meeting held on 4rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows :—

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags...	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	.....
Poppy Seed, in bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)...	13 cwt.	16 cwt.
Do. single bags (1¼ cwt.) ...	14 cwt.	17 cwt.
Do. double bags (1¼ cwt.)...	14 cwt.	17 cwt.
Rattans, in bundles	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales ...	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.
Safflower Seed (Kurdai Seed or Kasumba) in bags ...	13 cwt.	.....
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases ...	40 feet.	50 feet.
Do. in bags ...	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82⅔ lbs.	28 Indian maunds of 82⅔ lbs.
Saltpetre	20 cwt.	20 cwt.
Sandalwood and Sapanwood ...	9 cwt.	16 cwt.
Sandalwood roots and chips ...	7 cwt.	...
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags ...	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarind...	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Timber, Teak: Square Planks and Poon	40 feet.	50 feet.
Do. Round, one-fifth off ...	...	...
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests ...	40 feet.	50 feet.
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	...
Whanghees (*vide* Canes) ...	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks ...	40 feet.	50 feet.
Do. in cases ...	40 feet.	50 feet.
Wool, in screwed bales ...	40 feet.	50 feet.
Zedoary	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

GENERAL RATES OF COMMISSION

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.

IMPORT, EXPORT AND GENERAL BUSINESS

		Per cent.
1.	On effecting insurance on amount insured ...	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash...	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions	1
6.	On the sale or purchase of treasure or bullion	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange	1/16
14.	On effecting remittances by Bills of Exchange	1/16
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions ...	¼

17. On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent 1

18. On debts when a process at law or by arbitration is necessary 2½

19. On debts when recovered without process of law or arbitration 2½

20. On managing the affairs of the estate for an executor or administrator 5

21. On recovering funds from a bankrupt estate... 2½

22. On guaranteeing bills, bonds or debts in general, by endorsement or otherwise ... ½

23. On bills of exchange returned, noted or protested ... ... ½

24. On granting and cashing letters of credit ... ½

25. On depositing Government Paper as security for constituents ... ... ½

26. On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000 ... ¼

NATIVE CONSIGNMENTS.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."

Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

29. On collecting freight 2½

30. On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party 2½

31. On shipping goods of every description on which no commission for the purchase has been charged 1

32. On shipping treasure, bullion, and jewellery ⅛

33. On ship's disbursements when not in funds ... 1

34. On account of passage-money, whether the same passes through the Agent's hands or not 5

35. For executing orders to Charter or engage Tonnage in Bombay or at outports 2½

36. On realising Bottomry Bonds or negotiating any loan on *respondentia* 1

37. On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold ... 1
If Opium, Indigo, Raw Silk or Silk Goods ½
If Treasure, Precious Stones, or Jewellery... ¼

38. On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo 2½

Note applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency ; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."

Bombay Port Trust Docks

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

SECTION I.

Wharfage Charges

No. of Item.	Description of Goods.	How Charged.	Import and Export.
I	ANIMALS, ETC., LIVING.		Rs. a. p.
A	Animals for Public Gardens in India	Free	
B	Birds large, not otherwise enumerated	Each	0 4 0
C	Birds, small not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs	Each	0 10 0
E	Camels, horses and mules...	„	2 0 0
F	Cows, buffaloes and bullocks	„	1 0 0
G	Dogs and monkeys ...	„	0 3 0
H	Donkeys	„	1 12 0
I	Elephants	„	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0

NOTE—A surtax of 50 per cent will be levied from 1st January 1922 on all charges made under the scale of rates chargeable at the Wet Docks with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Charges for liquid fuel and kerosine oil.

N. B.—The surtax of 25 per cent on West Coast cargo will thus be absorbed in the above 50 per cent surtax.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING.—*contd.*		Rs. a. p.
L	Pigeons, quails and partridges	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles ...	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals. ...	„	5 0 0
P	Tigers and other wild animals, cubs of	„	1 0 0
Q	Turkeys and geese		0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers	*Ad valorem* Import Package, Export.	¼% 0 6 0
B	Gold and silver, cloth, braid thread, lametta, real and imitation.	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0. per package.
C	Baggage, passengers', *bona fide*, within the meaning of the Rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied	Package. Export Free	1 8 0
D	Baggage, passengers', not regarded as *bona fide*, within the meaning of the Rules issued by the Customs Department ...	Package Cartload	0 2 0 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
2	APPAREL.—*contd.*		Rs. a. p.
E	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks ...	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage ...	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS.	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package.	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms ...	Case	0 8 0
B	Brushes and brooms, etc., in cases	„	0 8 0
C	Brushes and brooms, etc., loose	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated ...	„	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	„	2 4 0
D	Cement, lime, lime-stones...	„	1 2 0
E	Clay, fire	„	2 0 0
F	Earthenware hoppers or pans for water-closets..	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country...	„	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS ...	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	„ other than woollen	„	0 8 0
C	Oil cloth and floor cloth ...	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
10	CARRIAGES, CARS, MOTOR CARTS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled ...	Each	10 0 0
B	„ two-wheeled ...	„	8 0 0
C	Wheels and parts of carriages and carts unpacked	„	0 4 0
D	„ „ „ packed	Package	0 12 0
E	Carts, four-wheeled ...	Each	4 0 0
F	„ two-wheeled ...	„	3 0 0
G	„ country	„	1 0 0
H	Bicycles, tricycles, etc., unpacked.	„	0 8 0
I	„ „ „ packed.	Package	1 0 0
J	Motor cars	Items 43 B & 30	
K	„ cycles, packed ...	Package	4 0 0
L	„ „ unpacked ...	Each	1 0 0
M	Wheel barrows	„	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds ...	Case	0 8 0
B	„ „	½Case	0 6 0
C	„ „ in drums.	Drum	0 12 0
D	Carbide of Calcium ...	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained ...	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	Cylinders of ammonia ...	„	0 8 0
I	Disinfectants, dry... ...	Ton	1 8 0
J	„ liquid ...	5 gallons or part thereof.	0 2 0
K	Ether...	Package	0 8 0

No of Item.	Description of Goods.	How Charged.	Import and Export.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces ...	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc.	„	0 12 0
C	Watches, gold and silver...	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	„ other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour) ...	Ton	1 0 0
B	Coal, coke and charcoal, in bags	„	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls ...	Package	0 8 0
B	„ mats (door mats) ...	„	0 6 0
C	Cordage and rope of all kinds	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles...	„	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION	Package	1 0 0

No of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
16	CORK.		
A	Corks...	Package	0 6 0
B	Corkwood sheets	„	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	„	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under	Bale or docra	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	„	0 4 0
H	Waste, cotton, twist ...	Bale	0 4 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases ...	Case	0 8 0
C	„ foreign	Cwt.	0 4 0
D	Gallnuts, myrabollams ...	Ton	1 0 0

No of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay	„	2 0 0
E	Earth and ochre of sorts ..	„	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	„ imported loose as broken stowage	„	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country	100	0 2 0
B	Carboys, empty, and coojas	Each	0 0 3
C	Chinaware in rolls... ...	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	„ „ unpacked ...	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc.	Package	0 8 0
G	Glass, China, and earthenware, broken	„	0 6 0
H	„ window	„	0 3 0
I	„ plate and sheet ...	„	0 8 0
J	Glass and earthen are, porcelain, chawware, japanware and lampware.	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked ...	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks	Package	0 2 0
B	Fireworks of all kinds ...	„	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods.	„	0 6 0
C	Hose	„	0 12 0
D	Tarpaulins, new	„	0 12 0
E	„ old	„	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles .	„	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles	„	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated, in barrels, crates, cases or baskets	Package	0 3 0
F	Fruits, fresh, in bulk ...	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc.	Ton Cart-load Coolie-load	1 0 0 0 12 0 0 2 0

No. of Item.	Description of goods.	How Charged.	Import and Export.
25	FURNITURE AND CABINET-WARE.		Rs. a. p.
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	„	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins	Ton	0 12 0
B	Grains and pulse other than rice	„	0 12 0
C	Rice	„	0 10 0
27	GRASS, HAY AND FODDER, OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals ...	Ton	0 12 0
B	Hay, straw and kirbi, pressed	Bale	0 4 0
C	Hay, straw and kirbi, in bundles	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa in bags...	Ton	1 8 0
C	Fish, dried, fishmaws, shark fins and samoodar fins	„	2 4 0
D	Ghee	„	2 0 0
E	Groceries, provisions, oilmanstores and articles under Item 28, in cases ...	Each	0 4 0

No. of Item.	Description of Goods....	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under Item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries provisions, oilmanstores and articles under item 28, for daily use of ships in Dock ...	Free	
H	Indian condiments... ...	Package	0 4 0
I	„ „	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags ...	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware ...	Case	1 0 0
B	Caoutchouc or India-rubber solution	„	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber in bags or bundles	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated	Case	0 8 0
G	Lac, manufactures of ...	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	„	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	1 12 0
B	Package 3 and not exceeding 5 tons...	„	2 0 0

No. of Item.	Descriptions of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	„	2 8 0
D	Package over 8 and not exceeding 11 tons ...	„	4 0 0
E	Package over 11 and not exceeding 15 tons ...	„	5 0 0
F	Package over 15 and not exceeding 100 tons ...	„	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings ...	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
33	ICE.		
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof	Under Items 30, 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c ft.	„	1 4 0
D	„ „ „ „ if 20 & under 30 „	„	1 12 0
E	„ „ „ „ 30 „ 40 „	„	2 8 0
F	„ „ „ „ 40 „ 50 „	„	3 0 0
G	„ „ „ „ 50 „ 60 „	„	5 0 0
H	„ „ „ „ 60 „ 70 „	„	8 0 0
I	„ „ „ „ 70 „ 80 „	„	12 0 0
J	„ „ „ „ 80 c. ft. & over ...	„	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc, and apparatus not otherwise enumerated	*Ad-valorem* Import Package Export	½% 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated	Package	0 12 0
M	Telegraph, telephone and electric cable and wire ...	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized ...	Dozen	0 12 0
B	Bellows, smiths, unpacked	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
35	IRONMONGERY, CUTLERY AND HBRDWARE—*contd.*		Rs. a. p.
D	Buckets, iron or metal ...	Dozen	0 4 0
E	Drums, empty, small ...	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 0 0
G	Lamps, lanterns, lampware, platedware cutlery, tools and hardware, etc. (when no weight is given)	Cask	1 0 0
		Crate	0 12 0
		Package	0 8 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real.	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
B	„ „ „ „ imitation	Package	0 4 0
C	Jewellery, precious stones, gems and pearls... ...	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		
D E	Jewellery and pearls, imitation Plate, gold and silver.	Package *Ad valorem* Import	0 8 0 $\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth ...	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles)	Ton	2 0 0
39	LACQUERS AND LACQUER-WARE	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery ...	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country.	Ton	2 8 0
D	„ imitation	Package	0 8 0
E	Portmanteaus, bags and trunks	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, malacca	„	0 4 0
D	„ rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	„	2 4 0
F	Fans, tiffin baskets, reeds	Package	0 8 0
G	Kuskus for tatties	„	0 2 0
H	Leaves, betel, beedie and furrah	„	0 2 0
I	Mats, foreign	„	0 8 0
J	„ country	„	0 6 0
K	Matting	Package or rolls	0 8 0
42	LIQUORS, AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogs-head	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider.	Kil-derkin	0 4 0
D	„ „ „ ...	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets ...	Case, Crate or Package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers ... (2) Electrical machinery of all kinds, not including instruments— (*a*) Generators ... (*b*) Motors ... ... (*c*) Other kinds ... (3) Machinery (not being prime movers or electrical machinery)— ... (*a*) Aerated water machinery ... (*b*) Agricultural ... (*c*) Boilers ... ... (*d*) Metal working machinery ... (*e*) Mining machinery ... ... (*f*) Oil crushing and refining machinery ... (*g*) Paper mill machinery ... (*h*) Rice and flour mill machinery ... ... (*i*) Refrigerating machinery ... (*j*) Saw mill and wood working machinery ...	Ton	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery ... ... (*l*) Printing machinery ... ... (*m*) Other sorts of machinery ...	Ton.	1 8 0
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G. Package.	0 8 0
D	Sewing and knitting machines and accessories ...		
E	Typewriters, duplicators and accessories		0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30. (*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED	Ton	1 4 0
45	MATCHES OF ALL KINDS ...	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal spelter, tin, zinc and all metals, manufactured when no weight is given.	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon.	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30.	
D	Ores of all kinds	Ton	0 10 0
	Note.—Shippers of ore are required to furnish the Docks Manager, within six months from date of shipment, with certificates of ore outturned at destination. In such cases, a		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.* rebate of annas, 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8 annas per ton.		Rs. a. p.
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated ...	„	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters	Dozen	0 1 0
B	„ „	Case or Cask	0 4 0
C	All non-alcoholic beverages	„	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores, *bona fide* the property of Government, arms (including rifles) equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	NAVAL AND MILITARY STORES—*contd.*		
C	Naval and Military stores *bona-fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk ...	12 Imperial gallons.	0 1 0
B	„ „ „ in casks or drums		
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each.	0 3 0
D	Oils, vegetable, mineral and animal, tin drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum case or casks	Ton.	1 8 0
F	Oils, kerosine, in tins, drums or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosine, in bulk, discharged into Trustees' Oil Pipe	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported, in bottles, will be charged under Item No. 18 B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	„	1 4 0
51	OPIUM.		
A	Opium, package, up to 70lbs	Package.	0 12 0
B	„ „ over 70 „	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed ...	Ton.	2 8 0
C	Turpentine and Turpentine substitutes ...	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials.	Ton	2 0 0
B	Rags.	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed essential and non-essential oils of all sorts	Package	1 0 0
E	Rose water	Case or drum	0 3 0
F	„	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked ...	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art	„	1 0 0
56	PITCH, TAR AND DAMMER	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing	Package	0 8 0
B	Plants and bulbs, packed.	„	0 4 0
C	„ „ unpacked	Dozen	0 4 0
D	„ for Public Gardens in India	Free	
58	POLISHES.		
...	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones ...	Ton	2 4 0
B	Printing material, type and dyes	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30. and 43.	

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
61	SALT.		
A	Salt, in bulk or bags ...	Ton	0 8 0
B	„ refined	Package	0 4 0
62	SEEDS.		
...	Seeds of all kinds, not otherwise enumerated ...	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases	Case.	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked ...	Dozen.	0 4 0
D	„ foreign „ ...	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ loose ...	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO) ...	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry ...	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai)	„	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
68	SPECIE AND BULLION.		
A	Bullion and specie, gold and silver	Piece or Package	0 8 0
B	Coins, other than	Package	0 4 0
69	SPECIMENS, CURIOSITIES, MODELS, ETC	„	0 8 0
70	SPICES, &C. BETELNUTS, CARDAMOMS, CASSIA, CHILLIES, CINNAMON, CLOVES, GINGER, NUTMEGS, PEPPER AND OTHERS UNENUMERATED IN BAGS	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS &C.	„	2 0 0
72	STATIONERY, PAPER, PASTEBOARDS, MILL-BOARDS & CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing...	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc. ...	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	STONE & MARBLE—*contd.*		
B	Road metal or rubble (without Port Trust labour) ...	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped ...	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN ...	Package	0 4 0
77	TENTS & PARTS THEREOF.	...	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated ...	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES ...	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES. ...	„	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS ...	„	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
...	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made	Each	0 2 0
C	Firewood	Ton	0 12 0
D	Horse and cattle boxes, empty	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and kerosene oil cases, unmade ...	Bundle	0 2 0
		Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods, in logs and squares, sleepers, etc.	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	„	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft. ...	„	0 12 0
C	Wool and Hair, raw, unpressed	Bale	0 12 0

No. of Item.	Descriptions of Goods.	How Charged.	Import and Export. Rs. a. p.
	WOOL, & HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
D	Wool and hair, raw, pressed	Bale	0 4 0
E	Wool and hair, raw, waste..	„	0 4 0
F	All other articles made of wool or hair	„ case or package.	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks ...	Each	1 0 0
B	„ in crates ...	„	0 12 0
C	Goods packed in cases, bundles and bales ...	„	0 8 0
D	Goods packed in drums and kegs	„	0 4 0
E	Goods packed in bags ...	„	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails...	Free	
H	Post parcels not exceeding 11 lbs. in weight ...	„	
I	Post parcels exceeding 11 lbs. in weight... ...	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	„ in cases, etc. ...	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	„ „	Coolie load	0 2 0

SECTION I—*continued*

1. The foregoing charges will be levied on a minimum of one cwt on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged, wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported, half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This

fee will cover the right to storage for three days in either case; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A(c) instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or re-arranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at annas 8 per package under Section I, Item 3 E.

SECTION II

WHARFAGE CHARGES

SCALE OF SPECIAL RATES TO BE CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

SPECIAL CLASS.—4 pies a maund, or 9 annas a ton.

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—6 pies a maund, or 13 annas a ton.

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2nd CLASS.—8 pies a maund, or Rs. 1-2- a ton.

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalte.
Asafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboard.
Cassaware.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir, rope, cordage and yarn.
Columba root.
Copper sheets, slabs, ware and wire.
Cordage and rope. hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard and tallow.
Fish dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls.
Lead, black, white and red.
Lead shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tin plates.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.
Yellow metal sheets, &c.
Zinc sheets, &c.

3rd CLASS.—10 pies a maund, or Rs. 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cummin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats, hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Oilman stores.
Pearls, imitation.
Pepper and pepper roots.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th CLASS 12 *pies a maund or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.

4th CLASS.—12 *pies a maund, or Rs* 1-11-0 *a ton.*—*(ctd.)*

China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, Fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woolen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Turpentine.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to $82\frac{2}{7}$ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

Wharfage on sand and building materials, discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder scale of rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down nnder. Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rate-book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charge recovered on a chappa fractions of an anna *less than six pies* will be dropped: while *six pies and over* will be reckoned as 1 *anna.*

N.B.—A surtax of 25 per cent. will be levied on all charges made under this section, until further orders. (*Vide* T. R. No. 109 dated 27th February 1917.)

SECTION III

RENTS

A.—STORAGE CHARGES ON GOODS IN DOCKS TRANSIT SHEDS AND YARDS.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows:—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, Item 46-*C*, of this Schedule:—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*c*, of this Schedule:—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every succeeding two days including Sundays and all holidays and part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently

marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(d) On goods landed at the Docks and loaded into Railway wagons one-third of the single extra fees incurred may be charged in lieu of the extra fees ordinarily leviable, provided that the importer has submitted requisitions for wagons before expiry of the "free days" and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(a) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(b) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(c) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof
(2) Provided Trustees' labour is employed.		

Goods for Shipment.	Period free of rent.	How charged.
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		As Exports under Clauses (*a*) and (*b*).
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage plus ground rent from the date the goods were received in Docks.
(*e*) Railed direct into Docks and found to be unfit for shipment–		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Docks within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges plus rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.

Goods for Shipments.	Period free of rent.	How charged.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As Ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clauses (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

By-law.—Working hours in the Docks shall be from 8 A.M. (S. T.) to 12-30 P.M. and from 1-30 P.M. to 6 P.M. except on Sundays and holidays.

The sanctioned holidays recognized by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

In computing the days for charging rents, etc., Sundays and the Holidays enumerated as well (in the case of dutiable goods only) as any other days

on which Imperial Duty may not be received, shall be omitted.

The day on which goods are landed shall be counted as one of the "free days," except when goods are landed after sunset when the "free days' shall not commence until the following morning.

B.—GROUND RENT CHARGES.

Ground rent charges in Docks storage sheds and yards, other than Dock transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem ... ... „ 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4, Section II, Rents, of the Bunder scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

C—STORAGE CHARGES ON GOODS IN DOCKS DUTY-PAID GOODS WAREHOUSES.

Scale of Charges for Duty-Paid Goods.

Goods.	Per	CHARGES.		
		Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Bangles, glass ...	Case ...	0 4 0	0 2 6	0 2 0
2. Copper Sheets, cases or bundles	Ton ...	...	0 6 0	0 2 0
3. Glassware and Earthenware ...	C. ft. ...	0 0 4	0 0 3	0 0 1½
4. Grain	Ton ...	0 8 0	0 5 0	0 1 0
5. Gunnies	Bale ...	0 5 0	0 3 0	0 1 0

Goods.	Per	CHARGES		
		Removing and Storing Charges, Docks Warehouses,	Storing Charges, Wari Bunder Warehouses	Rent per week or portion of a week
6. Hardware ...	Package	Package	Measurement or weight	Rs. a. p.
7. Machinery ...	Ton ...	1 8 0	1 0 0	0 8 0
8. Motor cars ...	„ ...	1 8 0	1 0 0	0 8 0
9. Iron, including corrugated sheets, loose, or in case, steel bars, and bundles sheet, iron	„ ...	...	0 6 0	0 1 3
10. Newspapers, old, in bales ...	C. ft ...	0 0 4	0 0 3	0 0 1½
11. Paper, in bales or cases, including wall paper and strawboards ...	Package	0 5 0	0 3 0	0 0 9
12. Piece-goods, cotton	Package under 15 c. ft.	0 2 6	0 1 6	0 0 9
13. Piece-goods, cotton	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
14. Piece-goods, woollen and silk	Package under 15 c. ft.	0 2 6	0 2 0	0 0 9
15. Do. do.	Package of 15 c. ft. and over per c. ft.	0 3 0	0 0 2	0 0 1

	Goods	Per	CHARGES								
			Removing and Storing Charges Docks Warehouses			Storing Charges, wari Bunder Warehouses.			Rent per week of portion of a week		
									Rs.	a.	p.
16.	Shawls, cotton ...	Package	0	2	6	0	1	6	0	0	9
17.	Do. woollen and silk ...	„	0	4	0	0	3	0	0	4	0
18.	Sugar	Ton ...	0	8	0	0	5	0	0	1	0
19.	Tea	Chest ...	0	1	0	0	0	6	0	0	6
20.	Twist and yarn, cotton	Package under 15 c. ft.	0	2	6	0	1	6	0	0	9
21.	Twist and yarn, cotton	Package of 15 c. ft. and over per c. ft.	0	0	3	0	0	2	0	0	1
22.	Twist and yarn, woollen and silk	Package under 15 c. ft.	0	2	6	0	1	6	0	1	0
23.	Twist and yarn, woollen and silk	Package of 15 c ft. and over per c. ft.	0	0	3	0	0	2	0	0	1
24.	Yellow metal cases or bundles	Ton ...		...		0	6	0	0	2	0
25.	Zinc sheets ...	„ ...		...		0	6	0	0	2	0
26.	Unenumerated goods if charged by measurement	C. ft. ...	0	0	4	0	0	3	0	0	1¼
27.	Unenumerated goods if charged by weight ...	Ton ...	0	10	0	0	6	0	0	2	0

Note.—Merchants removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 24 and 25 is not undertaken.

In the case of goods charged under Items 12-25 and 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

Goods charged under item 7 Machinery and 8 Motor Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement, 40 c. ft. will be taken to the ton.

MISCELLANEOUS CHARGES.		Rs.	a.	p.
28. Opening and folding charges: Copper, Yellow Metal, etc.	Per bundle ...	0	0	6
29. Re-bagging and re-covering charges ...	„ bag or package	0	0	6
30. Scale rent	„ day	0	8	0
31. Certificates of weight or measurement	Each	1	0	0
32. Duplicate chappas ...	„	0	4	0
33. For attendance of clerk in court or for supervision in Warehouses of weighing or re-bagging operations	Per day or part of a day	3	0	0
34. Night work, Sunday or Holiday work	Each Warehouse per night or day	15	0	0
35. Do. do. ...	Each Warehouse per half night..	7	8	0
36. For opening packages, &c.	Per package ...	0	1	0
37. Verifying Stock Lists...	Per list	15	0	0

D.—STORAGE CHARGES ON GOODS REMOVED TO DOCKS HAZARDOUS GOODS WAREHOUSES.

Item	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids ...	Package	0	2	6	0	1	6	0	1	0
2	Aloes, Indian ...	Bale	0	4	0	0	2	0	0	1	0
3	Candles ...	Cwt.	0	1	6	0	0	6	0	1	0
4	Caoutchouc ...	Package	0	2	6	0	1	6	0	1	0
5	Carbide of Calcium ...	Cwt.	0	1	6	0	0	6	0	1	0
6	Cartridges, loaded, safety ...	Package	0	1	6	0	0	6	0	1	0
7	Coir ...	Bale	0	4	0	0	2	0	0	1	0
8	Cotton ...	Package	0	4	0	0	2	0	0	1	0
9	Cotton fly ...	Bale	0	4	0	0	2	0	0	1	0
10	Crackers of all kinds ...	Package	0	1	6	0	0	6	0	1	0
11	Fibres of all kinds ...	Bale	0	4	0	0	2	0	0	1	0
12	Flax ...	,,	0	4	0	0	2	0	0	1	0
13	Grasses of all kinds ...	,,	0	4	0	0	2	0	0	1	0
14	Hemp ...	,,	0	4	0	0	2	0	0	1	0
15	Jute ...	,,	0	4	0	0	2	0	0	1	0
16	Lampblack ...	Cwt.	0	1	6	0	0	6	0	1	0
17	Matches ...	Package	0	4	0	0	2	0	0	2	0
18	Oils, mineral, in Casks ...	Ton	1	8	0	0	8	0	0	2	0
19	Oils, vegetable, in casks ...	,,	1	8	0	0	8	0	0	2	0
20	Oils, in tins, drums, cases...	Per 10 Imp. gallons.	0	2	6	0	1	6	0	1	0
21	Oil of vitriol ...	Package	0	2	6	0	1	6	0	1	0
22	Paints, oil ...	Ton	1	8	0	0	8	0	0	2	0
23	Percussion caps.	Package	0	1	6	0	0	6	0	1	0
24	Pitch and dammer ...	Ton	1	8	0	0	8	0	0	2	0
25	Rhea ...	Bale	0	4	0	0	2	0	0	1	0
26	Rosin ...	Ton	1	8	0	0	8	0	0	2	0

Item	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
27	Sulphur ...	Ton	1	8	0	0	8	0	0	2	0
28	Tallow and Stearine ...	,,	1	8	0	0	8	0	0	2	0
29	Tar ...	,,	1	8	0	0	8	0	0	2	0
30	Turpentine ...	Per 10 Imp. gallons.	0	1	6	0	0	6	0	1	0
31	Varnish ...	,,	0	1	6	0	0	6	0	1	0
32	Waste ...	Bale	0	4	0	0	2	0	0	1	0
33	All goods not enumerated. ...	Package	0	4	0	0	2	0	0	1	0

E—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood	H'hds ...	0	13	0	0	12	0
Ale, beer, porter and cider in cases	1doz. qts. or 2 doz. pts.	0	1	3	0	1	4
Almonds	Ton ...	1	10	6	1	8	0
Apparel	Cub. ft. ...	0	1	3	0	0	8
Boots and shoes	,, ...	0	1	3	0	0	8
Cigarettes	,, ...	0	0	8	0	0	8
Coffee	Ton ...	1	10	6	0	8	0
Cooper sheets	,, ...	1	10	6	1	0	0
Dyes	Cub. ft.	0	0	8	0	0	8

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Electroplated ware ...	Cub. ft. ...	0	0	8	0	0	8
Eau-de Cologne	Package of 50 doz.	0	8	6	0	8	0
Do.	Package of 25 doz.	0	4	3	0	4	0
Firearms	Each ...	0	4	0	0	8	0
Glassware and earthenware	Cub. ft. ...	0	0	8	0	0	8
Gunnies	Bale ...	0	6	9	0	8	0
Hardware	Ton ...	1	10	6	1	8	0
Iron, including corrugated sheets, loose or in cases, iron and steel bars and bundles.	„ ...	1	10	6	1	0	0
Jewellery	Package...	1	2	0	2	0	0
Machinery	Ton ...	1	10	6	2	0	0
Motor cars	Ton ...	1	10	6	2	0	0
Newspapers, old, in bales...	„ ...	0	1	3	0	1	4
Oilmanstores	Cub. ft. ...	0	0	8	0	0	8
Paper, in bales or cases, including wall paper and strawboards.	„ ...	0	1	3	0	1	4
Piece-goods, cotton, packages up to 15 c. ft.	Package	0	3	6	0	4	0
Piece-goods, cotton, packages over 15 c. ft. ...	Cub. ft. ...	0	0	4	0	0	8
Piece-goods, woollen and silk, packages up to 15 c. ft.	Package	0	7	0	0	8	0
Piece-goods, woollen and silk, packages over 15 c. ft.	Cub. ft. ...	0	0	8	0	1	4
Silk, raw	Package	0	6	9	0	12	0
Silver, bullion or specie ...	„	0	8	6	1	0	0
Soap, bar	„	0	2	3	0	4	0
Soap, toilet	„	0	4	6	0	8	0
Spirits, including methylated spirits, liquors and wines, in wood.	Imperial gallon.	0	0	8	0	0	4

Description of Goods.	How Charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Spirits, including methylated spirits, liquors and wines, in cases.	1 doz. qts. or 2 doz. pts.	0	1	3	0	1	4
Stationery	Cub. ft. ...	0	0	8	0	0	8
Sugar	Ton. ...	1	10	6	0	6	0
Tea	Chest ...	0	8	6	0	4	0
Tobacco	Cwt. ...	0	3	3	0	3	0
Yellow metal...	Ton ...	1	10	6	1	0	0
Zinc-sheets	,, ...	1	10	6	1	0	0
Unenumerated Goods:—							
(*a*) Packed in casks ...	Each ...	0	13	0	1	0	0
(*b*) ,, in crates	,, ...	0	8	6	0	12	0
(*c*) ,, in cases, bundles or bales	,, ...	0	6	9	0	8	0
(*d*) ,, in drums and kegs	,, ...	0	4	3	0	4	0
(*e*) ,, in bags	,, ...	0	2	3	0	4	0
(*f*) Heavy goods chargeable by weight ...	Ton ...	1	10	6	2	0	0
(*g*) Goods chargeable on measurement ...	Cub. ft. ...	0	1	3	0	0	8

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

SECTION IV

DOCKS DUES ON VESSELS

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(1) For every vessel under 1,500 tons, a charge of 1½ pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 30.

(2) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 50.

Provided that a vessel berthed at the East Harbour Wall of the Dock lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*b*) On steam and square-rigged vessels berthed at the Alexandra Dock Station :—

For every vessel a charge of 4 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 100.

Note.—The above charge will *not* apply to Government hired transports embarking and disembarking troops at the Ballard Pier station.

(*c*) On every boat, barge and country craft (not square-rigged) entering the Docks.—

A charge of Re. 1 per day or part of a day.

(*d*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and no working cargo—

(1) For vessels under 250 ft. in length, Rs. 25 per diem

(2) „ „ over 250 ft. & under 400 ft. „ „ 50 „

(3) „ „ over 400 ft. „ „ 75 „

Notes.—(*i*) Vessels will not be charged for Sundays of the Holidays enumerated in By-law No. 106 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

(*e*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

SECTION V

NIGHT, HOLIDAY AND SUNDAY WORK CHARGES.

A—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks or at the East Harbour Wall of the Docks to and from shore or overside.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half-day.	
Rs.	Rs.	Rs.	Rs.	Rs.
50	25	50	25	200

EXCEPTION.—Vessels berthed at the East Harbour Wall of the Docks will be permitted to work cargo overside into or from boats at any time between midnight on Saturday and midnight on Sunday at a charge of Rs. 10 only. This exception also applies to bulk oil vessels pumping oil into Trustees' Oil Pipe.

B.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

C.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of each Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half-day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.—(*i*) When a vessel is not working and it is necessary to keep a Dock shed open for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Rs. 15 per half night will be levied.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under Clauses A, B and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M.:—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

SECTION VI

CRANAGE CHARGES

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M. or sunset.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight to 3-30 A.M.
Rs. 9 each	Rs. 6 each.	Rs. 9 each.	Rs. 6 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 6 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied:—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P. M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) *30-ton and 100-ton cranes*—

	per ton.
For weights over 1½ tons but not exceeding 4 tons	Rs. 1-0-0
„ „ 4 „ „ „ 8 „ „	2-0-0
„ „ 8 „ „ „ 15 „ „	3-0-0
„ „ 15 „ „ „ 30 „ „	4-0-0
„ „ 30 „ „ „ 100 „ „	5-0-0

N.B.—A surtax of 25 per cent. will be levied on all charges made under this section until further orders.

(*c*) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons ...	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons ...	110	90	65	45
Exceeding 1,500 tons and over	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(*d*) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the

convenience of the G. I. P. and B. B, & C. I. Railways by special arrangement with the *Docks* Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers ond Shippers* for the use of the Trustees cranes.

(*a*) 5-*ton steam cranes*—

Per day from 8 a.m. to 6 p.m.	Per half day from 8 a.m. to 12-30 p m. or 1-30 p.m. to 6 p.m.	Per night from 7-30 p.m. to 3-30 a.m. or midnight 6 a.m.	Per half night from 7-30 p.m to midnight or midnight to 3-30 a.m.
Rs. 8 each	Rs. 4 each	Rs. 8 each	Rs. 4 each

For casual lifts, and in the case of consignments not exceeding 5 packages *provided the crane is available*, an alternative charge of annas 8 per lift in lieu of the above rates will be made at the option of Importers and Shippers.

No charge will be made for the use of hand cranes, but shippers or consignees must provide labour to work the hand cranes at their own cost.

N.B.—A surtax of 25 per cent. will be levied on all charges made under this section until further orders.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons, ... Rs. 3-0 per ton
For weights over 4 tons, but not exceeding 8 tons, ... Rs. 4-8 per ton
For weights over 8 tons, but not exceeding 15 tons ... ... Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons, ... Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons, ... Rs. 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for each operation.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

CONDITIONS :—

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book forms, obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case

SECTION VII

CHARGES ON TRANSHIPMENT AND DAMAGED GOODS

A.—TRANSHIPMENT GOODS

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	Do, Do.
	(*b*) by shippers' own labour.	5 free days. $\frac{3}{4}$ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship)	$\frac{1}{3}$rd wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be.
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. $\frac{3}{4}$ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa.*	⅓rd wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B—DAMAGED GOODS

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sunday or Holiday work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

SECTION VIII

OVERSIDE CHARGES

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*) Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	⅓rd wharfage as per Section I or II as the case may be,	
(*b*) Export goods taken on board vessels in Docks from lighters alongside.	Do.	do.
(*c*) Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do.	do.
(*d*) Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.	
(*e*) Ballast discharged or shipped overside in Docks for removal to or after removal from, a Port Trust Bunder where the usual wharfage charges are payable.	Do.	do.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden...	2	0	0
		Boat over 50 tons burden	2	8	0

SECTION IX

WEIGHMENT CHARGES

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks..

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under .	Re. 1-0-0.
	(2) For every additional ton, or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION.—Manganese Ore, provided the whole shipment is weighed.	*Re. 0-0-4 per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Rs. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

SECTION X

SUNDRIES

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(a) The use and hire of Docks Plant and gear—

		Per day or part of a day Rs. a. p.
"A" class four-wheeled trucks capacity 20/30 tons	each	12 0 0
Wooden trucks for motors ...	„	10 0 0
"B" class wooden trucks, capacity 15 tons...	„	6 0 0
"C" do. 10 „ ...	„	4 0 0
"D" do. 5 „ ...	„	2 0 0
Hand barrows	„	0 8 0
Iron trays...	„	1 0 0
Skids for loading and unloading casks	„	0 8 0
Skids used as guards	„	1 0 0
Wooden sleepers	„	0 8 0
Tripod scales with weights ...	„	1 0 0
Floatin g stages...	„	2 0 0
Docks shoots	„	1 0 0
Iron tubs	„	1 0 0
Hand lamps	„	0 8 0
Kitson, Washington and similar lamps...	„	2 8 0
Shackles	„	0 8 0
Slings, capacity 3 tons ... (To be used at risk of hirers.)	„	1 0 0
„ „ 5 „ ... (To be used at risk of hirers.)	„	1 8 0
„ „ 10 „ ... (To be used at risk of hirers.)	„	2 0 0
„ „ 20 „ ... (To be used at risk of hirers.)	„	4 0 0
„ „ 30 „ ... (To be used at risk of hirers.)	„	6 0 0
„ „ 40 „ ... (To be used at risk of hirers.)	„	8 0 0
„ „ 50 „ ... (To be used at risk of hirers.)	„	10 0 0
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped		0 2 6
Gear, not otherwise enumerated ...		At rates to be fixed from time to time by the Docks Manager.

Notes—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depôt.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depôt when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per				whole day or night	At rates to be fixed from time to time by the Docks Manager.
„	„	„	„	half „ „	
„	„	„	„	3 hours.	
„	„	„	„	2 „	
„	„	„	„	hour.	

Portable flushing engine, if available.

(*b*) *Sorting cargo*—

Bag cargo only ... ... Rs. 0 6 0 per ton.

Iron, as specified under Section I, Item 46*c*, and timber, case goods, &c ... ... 0 12 0 „ „

(*c*) *Hamallage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import ... ... Rs. 0 4 0 Per ton.

Export ... ... „ 0 4 0 „ „

(*d*) *Copies of chappas or bills*... ... „ 0 4 0 each.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) *Fresh water* supplied to shipping... Rs. 1 8 0 per 1,000 gallons.

(*b*) *Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 32. At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(*a*) *Unloading* ... One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1) Carriages, motor cars and aeroplanes	Rs.	0	8	0	per package
(2) Machinery ...	„	0	4	0	„ „
(3) Mouldings ...	„	0	4	0	„ „
(4) Pianos and harmoniums	0	4	0	„	„
(5) Packages of other kinds	0	1	0	„	„

Note—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners, etc., labour Rs. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement ... Re. 1 0·0 each.

(2) Of details of measurement ... . „ 1·0 0 per sheet.

(3) Of goods alongside for shipment ... ... „ 1 0 0 each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort. „ 1 0 0

(*f*) In all other cases ... ... „ 1 0 0 per escort.

SECTION XI

DRY DOCKS CHARGES

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.	
Not exceeding	1,000	600 0 0	minimum
Exceeding			
1,000 but not exceeding	1,050	639 13 0	
1,050 „ „	1,100	670 5 0	
1,100 „ „	1,150	700 12 0	
1,150 „ „	1,200	731 4 0	
1,200 „ „	1,250	761 11 0	
1,250 „ „	1,300	792 3 0	
1,300 „ „	1,350	822 10 0	
1,350 „ „	1,400	853 2 0	
1,400 „ „	1,450	883 9 0	
1,450 „ „	1,500	914 1 0	
1,500 „ „	1,550	944 8 0	
1,550 „ „	1,600	975 0 0	
1,600 „ „	1,650	1,005 7 0	
1,650 „ „	1,700	1,035 15 0	
1,700 „ „	1,750	1,066 6 0	
1,750 „ „	1,800	1,096 14 0	
1,800 „ „	1,850	1,127 5 0	
1,850 „ „	1,900	1,157 13 0	
1,900 „ „	1,950	1,118 4 0	
1,950 „ „	2,000	1,218 12 0	
2,000 „ „	2,050	1,228 2 0	
2,050 „ „	2,100	1,237 8 0	
2,100 „ „	2,150	1,246 14 0	
2,150 „ „	2,200	1,256 4 0	
2,200 „ „	2,250	1,265 10 0	
2,250 „ „	2,300	1,275 0 0	
2,300 „ „	2,350	1,284 6 0	
2,350 „ „	2,400	1,293 12 0	
2,400 „ „	2,450	1,303 2 0	
2,450 „ „	2,500	1,312 8 0	

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Exceeding		
2,500 but not exceeding	2,550	1,321 14 0
2,550 „ „	2,600	1,331 4 0
2,600 „ „	2,650	1,340 10 0
2,650 „ „	2,700	1,350 0 0
2,700 „ „	2,750	1,359 6 0
2,750 „ „	2,800	1,368 12 0
2,800 „ „	2,850	1,378 2 0
2,850 „ „	2,900	1,387 8 0
2,900 „ „	2,950	1,396 14 0
2,950 „ „	3,000	1,406 4 0
3,000 „ „	3,050	1,413 12 0
3,050 „ „	3,100	1,421 4 0
3,100 „ „	3,150	1,428 12 0
3,150 „ „	3,200	1,436 4 0
3,200 „ „	3,250	1,443 12 0
3,250 „ „	3,300	1,451 4 0
3,300 „ „	3,350	1,458 12 0
3,350 „ „	3,400	1,466 4 0
3,400 „ „	3,450	1,473 12 0
3,450 „ „	3,500	1,481 4 0
3,500 „ „	3,550	1,488 12 0
3,550 „ „	3,600	1,496 4 0
3,600 „ „	3,650	1,503 12 0
3,650 „ „	3,700	1,511 4 0
3,700 „ „	3,750	1,518 12 0
3,750 „ „	3,800	1,526 4 0
3,800 „ „	3,850	1,533 12 0
3,850 „ „	3,900	1,541 4 0
3,900 „ „	3,950	1,548 12 0
3,950 „ „	4,000	1,556 4 0
4,000 „ „	4,050	1,563 12 0
4,050 „ „	4,100	1,571 4 0
4,100 „ „	4,150	1,578 12 0
4,150 „ „	4,200	1,586 4 0
4,200 „ „	4,250	1,593 12 0
4,250 „ „	4,300	1,601 4 0
4,300 „ „	4,350	1,608 12 0
4,350 „ „	4,400	1,616 4 0
4,400 „ „	4,450	1,623 12 0
4,450 „ „	4,500	1,631 4 0
4,500 „ „	4,550	1,638 12 0
4,550 „ „	4,600	1,646 4 0
4,600 „ „	4,650	1,653 12 0
4,650 „ „	4,700	1,661 4 0
4,700 „ „	4,750	1,668 12 0

Gross registered tonnage of vessel.			Tons.	Amount. Rs.	a.	p.
Exceeding						
4,750	but not exceeding		4,800	1,676	4	0
4,800	„	„	4,850	1,683	12	0
4,850	„	„	4,900	1,691	4	0
4,900	„	„	4,950	1,698	12	0
4,950	„	„	5,000	1,706	4	0
5,000	„	„	5 050	1,713	12	0
5,050	„	„	5,100	1,721	4	0
5,100	„	„	5,150	1,728	12	0
5,150	„	„	5,200	1,736	4	0
5,200	„	„	5,250	1,743	12	0
5,250	„	„	5,300	1,751	4	0
5,300	„	„	5,350	1,758	12	0
5,350	„	„	5,400	1,766	4	0
5,400	„	„	5,450	1,773	12	0
5,450	„	„	5,500	1,781	4	0
5,500	„	„	5,550	1,788	12	0
5,550	„	„	5,600	1,796	4	0
5,600	„	„	5,650	1,803	12	0
5,650	„	„	5,700	1,811	4	0
5,700	„	„	5,750	1,818	12	0
5.750	„	„	5,800	1,826	4	0
5,800	„	„	5,850	1,833	12	0
5,850	„	„	5,900	1,841	4	0
5,900	„	„	5,950	1,848	12	0
5,950	„	„	6,000	1,856	4	0
6,000	„	„	6,050	1,863	12	0
6,050	„	„	6,100	1,871	4	0
6,100	„	„	6,150	1,878	12	0
6,150	„	„	6,200	1,886	4	0
6,200	„	„	6,250	1,893	12	0
6,250	„	„	6,300	1,901	4	0
6,300	„	„	6,350	1,908	12	0
6,350	„	„	6,400	1,916	4	0
6,400	„	„	6,450	1,923	12	0
6,450	„	„	6,500	1,931	4	0
6.500	„	„	6,550	1,938	12	0
6,550	„	„	6,600	1,946	4	0
6,600	„	„	6,650	1,953	12	0
6,650	„	„	6,700	1,961	4	0
6,700	„	„	6,750	1,968	12	0
6,750	„	„	6,800	1,976	4	0
6,800	„	„	6,850	1,983	12	0
6,850	„	„	6,900	1,991	4	0
6,900	„	„	6,950	1,998	12	0
6,950	„	„	7,000	2,006	4	0

For every 50 tons or part of 50 tons in excess of 7,000 tons, Rs. 7-8-0.

(*b*) *For occupation from after the first 24 hours up to the 8th day inclusive—*

For every 6 hours or part thereof ... Rs. 75-0-0

(*c*) *For occupation from the 9th day to the 20th day inclusive—*

For every 6 hours or part thereof ... Rs. 112-8-0

(*d*) *For occupation beyond the 20th day.* — The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No. 106—*

(1) Docking, per vessel ... Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. — Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger, the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* — The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* — Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays, the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iii*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* By-law No. 13.

(*iv*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*v*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vi*) An extra charge is leviable for special blocks required to be led on account of peculiarities in the construction of any vessel.

BENGAL CHAMBER OF COMMERCE

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	...
Barley	20	...
Bees' Wax	20	...
Betel-nut	20	...
Bones Crushed	20	*50
Bone Meal	20	...
Borax	20	...
Bran	14	...
Bristles	...	50
Bullion	ad valorem.	
Camphor, in cases	...	50
Carbonate of Potash	...	50
Cardamoms, in robbins	8	...
„ „ boxes	...	50
Carpets	...	50
Cassia, in bags	12	50
Castor Seed	15	...
Chillies (dry), in bags or bundles	8	...
Chiretta, in bundles	...	50
Chrome Ore	20	...
Cloves, in bags	8	...
„ „ cases	...	50
Coal	20	...
Cochineal	...	50
Coffee, in bags	18	...
Coir, in dholls	10	...
Coke	20	...
Copra	12	...
Copra Cake or Cocoanut Cake ...	20	...
Copper Ore	20	...
Coriander Seed	12	...
Corundum Ore	20	...
Cotton, ...	...	50
Cotton Seed	14	...
Cowries	20	...
Cummin Seed	8	...
Cutch, in bags	18	...

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	...	50 not exceeding 20 cwt. gross.
Dates, (wet)	20	...
„ (dry)	16	...
Dholl or Dhal	20	
Fibres, All sorts	...	50
Garlic and Onions, in bags ...	12	...
Ginger	16	...
Gram	20	...
Gum, in cases	...	50
Gunnies	20 cwts gross.	*50
Ganjah	...	50
Hemp in bales	...	50
Hides in bales	...	50
Hide Cuttings in bales	...	50
Hoofs, Cow and Buffalo Horns, and Horn tips, loose	20	...
Hoofs, Cow and Buffalo Horns, and Horn tips, in bags or in bundles	...	50
Horns, deer, in bags or in bundles.	...	50
Indigo	...	50
Jute	...	50
Kapok	...	50
Kapok Seed	14	...
Lac, Button, Seed, Stick and Shellac in bags	16	...
Lac, Button Seed, Stick and Shellac in cases	...	50
Lac, Kirie Lac, or Lac Refuse in bags	20	...
Lac Dye in cases	...	50
Lard	20	...
Leather, in cases or bales	...	50
Lentils...	20	...
Linseed	20	...
Mace	20	...

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	...
Mica, Talc in cases	20 cwts gross.	...
Mother-o'-Pearl, in bags or cases...	20 cwts goods.	...
Mowrah Seed	20	...
Molasses	20 cwts gross.	...
Munjeet Dye in cases	...	50
Mustard Seed	20	...
Myrabollams whole or crushed ...	20	...
Niger Seed	20	...
Nux Vomica seed	16	...
Nutmegs, in cases	...	50
Oats	16	...
Oil, in cases	...	50
„ „ casks or drums	...	50
Oil, Essential	ad valorem.	
Oil-seed Cake	20	...
Opium...	per chest.	
Paddy...	16	...
Peas	20	...
Pepper, Long	12	...
„ Black	14	...
Pig Iron and Pig Lead	20	...
Poppy Seed	20	...
Rattans, for dunnage	20	*50
Red Wood, „	20	*50
Red Seed...	20	...
Rice	20	...
Rope, in coils or bundles ...	...	50
Rubber in cases	....	50
Safflower	...	50
Sal-ammoniac, in bags or boxes ...	20 gross.	...
Saltpetre	20	...
Salt	20	...
Sapan-wood, for dunnage	20	*50
Senna, in bales	...	50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton net.	Cubic Feet per Ton.
Silk, raw, in bales	10	...
Silk, in cases or bales	...	50
Silk Chussum	...	50
Silk Waste	...	50
Silk Piece-goods	ad valorum	*50
Silver specie and, or value cargo...	ad valorum	or *50
Skins, in Casks, ...	20 cwts	gross.
Skins in bales	...	50
Soap, in bags	15	...
„ cases	...	50
Sugar	20	...
Tallow, in cases or casks	20 cwt. gross	...
Tamarind, in cases or casks ...	20 cwt. gross	...
Tea	...	50
Tea waste as broken stowage ...	16	...
Til Seed	20	...
Timber	...	50
Tobacco, in cases or bales ...	...	50
Turmeric	16	...
Twine in cases	...	50
Wax...	20	...
Wheat	20	...
Wolfram	20	...
Wool	...	50

†All unenumerated articles at 50 cubic feet or 20 cwt. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight, when paying freight by weight.

Measurement and, when necessary, weighment, shall be made by the Bengal Chamber of Commerce, Licensed Measurers' Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deudweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

SCHEDULE OF COMMISSION CHARGES

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin	1	per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery	2½	„
3.	On purchasing ditto when funds are provided by the Agent	5	„
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5	„
5.	On returns for Consignments if made in produce	2½	„
6.	On returns of Consignments if in Bills, Bullion or Treasure	1	„
7.	On accepting Bills against Consignments	1	„
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description ...	2½	„
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ...	½	com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½	per cent.
11.	On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived.	2½	„

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... ... 2½ per cent.
13. On *del-credere*, or guaranteeing the due realisation of sales 2½
14. On the management of Estates for Executors or Administrators 2½
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... 2½
16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agents' hands or not 2½
17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive 5
18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings 5
19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file 2½
20. On realising inward freight, inward troop, emigrant, or cabin passage money 2½
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... 2½ to 5

If Opium, Indigo, Raw Silk or Piece-goods ... ... 1¼ to 2½ per cent.
If Treasure, Precious Stones, or Jewellery... ... ... ¾ to 1

22. On effecting Insurances, whether on lives or property 2½
23. On setling Insurance claims, losses and averages of all classes and on procuring returns of premium ... 2½
24. On drawing, purchasing, selling or negotiating Bills of Exchange ... 1
25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them 2½
Or if recovered by such means ... 5
26. On Bills of Exchange returned dishonoured 1
27. On collecting house-rent 2½
28. On ship's disbursements 2½
29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... 2½
30. On granting Letters-of-Credit 1
31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½
32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ... ½
33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½ „

☞ *Brokerage, when paid, is to be separately charged.*

COCHIN CHAMBER OF COMMERCE

TONNAGE SCALE

Goods.	Packages.	Shipping Ton.
Arrowroot ...	Cases ...	50 Cubic feet
Ditto ...	Bags ...	16 Cwts. Net
Bees' Wax ...	Cases ...	59 Cubic feet
Ditto ...	Bags ...	16 Cwts. Net
Betelnut ...	Do. or Mats ...	16 „ „ „
Blackwood ...	In square Logs ...	50 Cubic feet
Bone-meal ...	Bags ...	20 Cwts. Net
Cane ...	Gunny Bundles ...	50 Cubic feet
Cardamoms ...	Robbins ...	10 Cwts. Net
Ditto ...	Bags ...	10 „ „
Ditto ...	Cases ...	50 Cubic feet
Cashew Nuts ...	Bags ...	14 Cwts.
Cassia ...	Bales ...	800 lbs Net } 50 Cubic
Cinnamon ...	Do. ...	800 „ „ } feet
Castor Meal ...	Bags ...	16 Cwts. Net
Ditto ...	Cases ...	50 Cubic feet
Citronella Oil ...	Cases, Drums or Tanks ...	50 Cubic feet
Cocoanut Oil ...	Casks ...	14 Cwts. Net
Coculus Indicus ...	Robbins ...	14 „ „
Ditto ...	Bags ...	16 „ „
Coffee ...	Casks ...	16 „ „
Ditto ...	Bags ...	18 „ „
Ditto ...	Cases ...	50 Cubic feet
Coir Fenders ...	Loose ...	8 Cwts Net
Coir Yarn & Fibre ...	Pressed Bales ...	50 Cubic feet
Ditto ...	Bundles or Coils ...	8 Cwts. Net
Ditto ...	Dholls not exceeding 4 lbs. ...	10 Cwts. Net
Coir Matting ...	Rolls ...	50 Cubic feet ¼th allowed off for the round.
Coir Rope ...	Coils ...	8 Cwts. Net
Coprah ...	Robbins ...	10 „ „
Ditto ...	In Pressed Bales ...	50 Cubic feet
Ditto ...	Bulk ...	10 Cwts. Net
Ditto ...	Bags ...	10 „ „
Ditto ...	Bags each cup cut in 4 pieces ...	12 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Cotton ...	Pressed Bales ...	50 Cubic feet
Cowries ...	Bags or Cases ...	20 Cwts. Net
Cutch ...	Cases ...	50 Cubic feet
Ditto ...	Bags or Baskets ...	16 Cwts. Net unscrewed.
Cinchona ...	Bales ...	50 Cubic feet
Elephants' Teeth...	Cases ...	50 „ „
Ditto ...	Bundles ...	18 Cwts. Net
Ditto ...	Loose ...	20 „ „
Fish Oil ...	Casks ...	14 „ „
Ginger ...	Cases ...	50 Cubic feet
Ditto ...	Bags ...	12 Cwts. Net
Ditto ...	Casks ...	8 „ „
Gingelly Seed ...	Bags ...	20 „ „
Groundnuts shelled	Do. ...	16 „ „
Ditto unshelled	Do. ...	12 „ „
Gums of all kinds...	Cases ...	50 Cubic feet
Hemp ...	Screwed Bales ...	50 „ „
Hides ...	Unpressed ...	12 Cwts. Net
Ditto Green ...	Do. ...	20 „ „
Ditto Dry ...	Bales ...	50 Cubic feet
Hoofs ...	Bags ...	20 Cwts. Net
Horns, Buffalo and Cow.	Loose ...	16 „ „
Horns, Deer ...	Loose ...	12 Cwts. Net
Lemon Grass Oil...	Cases, Drums or Tanks ...	50 Cubic feet
Linseed ...	Bags ...	18 Cwts. Net
Mangoes (pickled).	Barrels ...	14 „ „
Ditto (sliced) ...	Bags ...	12 „ „
Marrotti Seed ...	Do. ...	15 „ „
Mica ...	Cases ...	50 Cubic feet
Myrabollams ...	Bags ...	16 Cwts Net
Nux Vomica ...	Robbins ...	14 „ „
Ditto ...	Bags ...	16 „ „
Nutmegs ...	Cases ...	50 Cubic feet
Oil Seeds ...	Bags ...	17 Cwts. Net
Other Oils ...	Cases, Drums or Tanks.	50 Cubic feet
Palmyra Fibre ...	Pressed Bales ...	50 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Palmyra Fibre ...	Ballots ...	50 Cubic feet
Ditto ...	Bundles ...	8 Cwts.
Pepper ...	Bags ...	16 Cwts. Nett
Ditto ...	Robbins ...	14 „ „
Plumbago ...	Bags or Barrels ...	20 „ „
Poonac Cake ...	Bundles or Bales.	20 „ „
Ditto ...	Broken Bags ...	17 „ „
Rice bran ...	Bags ...	20 „ „
Rice ...	Do. ...	20 „ „
Rubber Seeds ...	Do. ...	8 „ „ (ea. 54 lbs.)
Saltpetre ...	Do. ...	20 Cwts. Nett
Sandalwood or Sapanwood.	Bags or bundles loose.	13 „ „
Sandalwood, Roots		
Sugar ...	Bags ...	20 „ „
Tallow ...	Casks and Cases...	18 „ „
Tea ...	Chests ...	50 Cubic feet
Tea Refuse ...	Bags ...	17 Cwts. Nett
Timber (all kinds) square Logs or Planks ...	...	50 Cubic feet
Ditto Round Logs	...	50 „ „
Ditto otherwise...	...	20 Cwts. Nett
Turmeric ...	Bags ...	14 „ „
Trichy Phosphate.	Do. ...	20 „ „
Wheat ...	Do. ...	20 „ „
Ditto ...	Mooras ...	18 „ „

Horns, Oil Breakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

MADRAS CHAMBER OF COMMERCE

TONNAGE SCALE

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags ...	20	...
Do. in boxes ...	20	...
Alum ...	20	...
Aniseed ...	8	...
Arrowroot, in cases ...	...	50
Asafœtida, in bags ...	20	...
Do. in boxes ...	20	...
Apparel ...	...	50
Bark, in bags ...	8	...
Barilla ...	20	...
Bees' Wax ...	20	...
Betelnut ...	18	...
Books ...	...	50
Borax or Tincal ...	20	...
Do. in cases ...	...	50
Brimstone ...	20	...
Bullion ...	...at per	cent.
Cake Lac, in bags ...	16	...
Camphor, in cases ...	...	50
Cardamoms, in robbins ...	8	...
Do. in boxes ...	...	50
Do. in bags ...	10	...
Cassia, all sorts ...	...	50
Castor Seed ...	15	...
Chillies, in bags ...	12	...
Chillies. in robbins ...	14	...
China root, in bags ...	11	...
Do. in boxes ...	...	50
Chiretta ...	...	50
Cigars ...	...	50
Cloves, in bags ...	8	...
Do. in chests ...	...	50
Coals ...	20	...
Cochineal ...	...	50
Coffee, in bags ...	18	...
Do. in robbins and casks ...	16	...
Do. in cases ...	17	...
Coir Yarn and Fibre, screwed bales	...	50
Do. in bundles and dholls ...	10	...
Copra, in bags ...	12	...

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coriander Seed	12	...
Cotton, in bales	...	50
Do. in Piece-goods ...	...	50
Cowries	20	...
Cutch, in bags	17	...
Dates, wet	20	...
Do. dry	16	...
Dhall	20	...
Elephants' Teeth, in bulk ...	16	...
Elephants' Teeth, in cases ...	...	50
Fenugreek Seed	16	...
Furniture	...	50
Garlic and Onions	12	...
Ginger, in bags or bales ...	12	...
„ in cases	...	50
Gingelly Seed	17	...
Gram	20	...
Ground Nuts, in shell... ...	12	...
Do. unshelled... ...	16	...
Gums, in cases, not enumerated ...	...	50
Gunny Bags	...	50
Do. Cloth	...	50
Ganjah	...	50
Hemp, in bales	...	50
Hides	...	50
Hoofs, Horn Shavings, and Tips...	20	...
Horns, Cow, and Buffalo ...	20	...
Do. Deer	16	...
Indigo	...	50
Jute, in bales	...	50
Lac Dye	...	50
Lard	...	50
Linseed	18	...
Mace, in cases	...	50
Machinery	20	...
Metals	20	...
Myrabollams	17	...
Molasses	20	...
Mother-o'-Pearl, in bags ...	20	...
„ „ chests ...	20	...
Munjeet	...	50
Mustard Seed	18	...

TONNAGE SCALE—*(contd.)*

Articles.	Cwt. per Ton net.	Cubic Feet per Ton.
Niger Seed	17	...
Nutmegs, in chests	...	50
Nux Vomica, in bags or cases ...	16	...
Oats	12	...
Oil, in cases	20	...
Do. in casks	210 Imperial Gallons	
Olibanum	18	...
Paddy, in bags	15	...
Peas	20	...
Pepper, in bags	16	...
Planks and Deals	...	50
Poonac	20	...
Poppy Seed	15	...
Putchuk	10	...
Rape Seed	18	...
Raw Silk, in bales	10	...
Rattans	20	...
Redwood (for Dunnage) ...	20	...
Rhea in bales	...	50
Rice, in bags	20	...
Roping, in coils	...	50
Do. lines and twines, in bundles...	14	...
Do. coir, in coils	10	...
Rum in casks	210 Imperial	Gallons,
Safflower, in bales	...	50
Sago, in cases	...	50
Sal Ammoniac, in bags ...	15	...
Do. in cases ...	...	50
Saltpetre	20	...
Salt	20	...
Sapan Wood	20	...
Sharks' Fins	16	...
Sealing Wax, in cases ...	...	50
Seed Lac, in cases ...	...	50
Do. in bags	16	...
Senna, in bales	...	50
Sarsaparilla	...	50
Shells, rough, in bags ...	20	...
Shell Lac, in cases	...	50
Do, in bags	16	...
Silk Piece-goods	...	50
Skins	...	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton net.	Cubic feet per Ton.
Soap, country, in cases	...	50
Do. in bags	15	...
Do. in bars	20	...
Stick Lac, in cases	...	50
Do. in bags...	16	...
Sugar, including Jaggery, in bags.	20	...
Tallow, cases or casks	20	...
Talc	20	...
Tamarind, in cases or casks ...	20	...
Tapioca	...	50
Tea, in chests	...	50
Timber	...	50
Tobacco, in bales	...	50
Tortoise shell, in chests	...	50
Turmeric, in bags	14	...
Wheat	20	...
Wool, in bales	...	50
All other articles not enumerated, in bales or cases	...	50

RULE

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent, as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship ; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupeers, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton,
Gunjah.
Hemp,
Jute.
Munjeet.
Senna Leaf.
Wool.
Sarsaparilla.

KARACHI CHAMBER OF COMMERCE

TONNAGE SCALE

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The deadweight ton of 2240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

ARTICLES.	STEAMERS	SHIPS
	To the ton	To the Ton
Aloes, in kegs	40 feet	16 cwt.
Alum, in bags	16 cwt	20 „
Annato, in cases	40 feet	50 feet
Apparel in cases	40 „	50 „
Arrowroot in cases	40 „	50 „
Assafœtida, in cases	40 „	50 „
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 „	20 „
Barley, in Bags	15 „	18 „
Bees' Wax, in bags	40 feet	50 feet
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet	50 feet
Do. otherwise... ...	16 cwt.	20 cwt.
Bone-meal and Bone-dust ...	20 cwt.	20 cwt.
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 „ 17 „ 18 „	20 cwt.

*The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton	To the Ton
Bones, loose	8 cwt.	10 cwt.
Books	40 feet	50 feet
Borax, in cases	40 „	50 „
Do in bags	16 cwt.	20 cwt.
†Bran, in Bags (pressed) ...	10 „	...
Bran, in bags (unpressed) ...	9 „	...
Buffalo horns, in bundles ...	6 „	8 cwt.
Bullion	per cent.	per cent
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles ...	13 cwt.	16 cwt.
Cardamons, in bundles ...	40 feet	50 feet
Cassia Lignea, Fistula and Buds...	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 „	50 „
Cinnamon, in bales	.....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 „	50 „
Do. in bags or frazils ...	8 cwt.	10 cwt.
Coal	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags ...	13 „	16 „
Coffee, in cases	40 feet	50 „
Coffee, in bags or frazils ..	12 cwt.	16 „
Coir, in bales	40 feet	50 feet
Do. in bundles or loose ...	5 cwt.	6 cwt.
Do. Rope in coils	40 feet	8 „
Colocynth, in cases	40 „	50 feet
Colombo Root, in bags ...	8 cwt.	14 cwt.
Copra, in robbins	8 „	12 „
Do. in bags	...	12 „
Do. cut, in bags	11 cwt.	...
Coral, rough (not specimen), in bags	16 „	20 cwt.
Cotton Seed	13 „	14 „

* Pressed Bran to be understood as not less than 5 mds. (for 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton	To the Ton
Cotton in bales	40 feet	50 feet
Cowries, in cases	40 feet	50 „
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 „	12 „
Cummin Seed. in cases ...	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt,
*Cylindrical Packages, Rolls, &c.	40 feet	...
Dates, wet	16 cwt,	20 cwt.
Do. dry	13 „	16 „
Dhall, crushed or split, in bags ...	17 „	20 „
Dragoons' Blood, in cases ...	40 feet	50 feet
Ebony, square and straight ...	40 „	50 „
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases ...	40 feet	50 feet
Do. in bundles ...	14 cwt.	18 cwt.
Do. loose	16 „	20 „
Fennel Seed	10 „	...
Fenugreek or Methey Seed ...	17 „	...
Fish Manure (as per sample lodged with the Chamber) ...	9 „	...
Fishmaws (or Isinglass), in cases...	40 feet	...
Flour	18 cwt.	...
Flour Middlings or Sharps, in bags	12 „	...
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 „	16 „
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks ...	40 „	15 cwt.
Ginger, dry, in cases	40 „	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 „	20 „
Groundnuts, shelled	13 „	16 „
Do. unshelled ...	6 „	8 „
Gums, of all kinds, in cases ...	40 feet	50 feet
Gum Olibanum, in bags ...	13 cwt.	16 cwt.

*On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton	To the Ton
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales ...	40 ,,	50 ,,
Do. loose or in bundles ...	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose ...	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn Tips, of any kind, and hoofs	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	...
Iron, old or scrap	20 ,,	...
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	.....
Jowari in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases ...	40 feet	50 feet
Lac (seed) in bags	13 cwt.	.....
Lang, in bags	18 ,,	20 cwt.
Lang crushed, in bags ...	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother—o'-Pearl, in cases ...	40 feet	50 feet
Do. in bags ...	16 cwt.	20 cwt.
Mowra Flowers	18 ,,	20 ,,
Do. Seed, in bags ...	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. Do. in bundles or bags.	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags ...	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases ...	40 ,,	50 ,,
Do. in bags... ...	13 cwt.	16 cwt.
Oil, of any kind, in casks ...	feet	210 Impl. gals.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton	To the Ton
Oil-cake, in cakes or lumps (in bags)	16 cwt.	.....
Oil, Cocoanut	11 „	.....
Oil Seeds—		
Castor Seed	14 „	17 cwt.
Teel or Gingelly Seed ...	15 „	.....
Rape Seed, Sita, Jamba and other kinds	16 „	.....
Mustard Seed	16 „	.....
Khorassan	16 „	.....
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 „	16 „
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags ...	16 „	20 „
Poppy Seed, in double bags (1½cwt)	13 „	16 „
Do. in single bags (1¼ cwt)	14 „	17 „
Do. in double bags (1¼ cwt)	14 „	17 „
Do. in bags (1½ cwt) ...	14 „	17 „
Rails, iron or steel ...	20 „	.....
Rattans, in bundles ...	13 „	16 cwt.
Do. Ground ...	13 „	16 „
Red Wood	13 „	16 „
Rhubarb, in cases ...	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases ...	40 feet	50 feet
Do. in screwed bales ...	40 „	50 „
Do. in bags ...	8 cwt.	10 cwt.
Safflower seed (kurdai seed or Kasumba)	13 „	.....
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases ...	40 „	50 „
Do. in bags ...	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2/7 lbs	28 Indian maunds of 82-2/7 lbs
Salt Fish	14 cwt.	14 cwt
Sattpetre	20 „	20 „
Sandal and Sapan-wood ...	11 „	16 „

TONNAGE SCALE—(*concld.*)

Articles.	Steamers.	Ships.
	To the ton.	To the Ton
Sealing Wax, in cases	40 feet.	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 „	10 „
Do. in cases	40 feet	50 feet
Soap, in cases	40 „	50 „
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 „	20 „
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 „	10 „
Do. in pressed bales ...	40 feet	...
Tea, in chests	40 „	50 feet
Timber, Teak: Square Planks and Poon	40 „	50 „
Timber, Teak: round (one-fifth off)	...	...
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 „	50 „
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 „	20 „
Unrated Wood	11 „	14 „
Whanghees (*vide* Canes)	13 „	16 „
Wheat...	18 „	20 „
White peas	18 „	...
Wines and Spirits, in casks ...	40 feet	50 feet
Do. in cases ...	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

BURMA CHAMBER OF COMMERCE

TONNAGE SCHEDULE FOR THE PORT OF RANGOON

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases ...	...	40
Arrowroot, in cases ...	...	50
Bark ...	20	...
Beans ...	20	...
Bees' Wax ...	20 gross	...
Betelnut ...	20	...
Books ...	...	50
Bones, loose, and Bone-meal ...	20	...
Bottles (empty) ...	...	40
Bran ...	20	...
Brimstone ...	20	...
Bullion ...	at per cent.	...
Cake lac, in bags ...	16	...
Camphor, in cases ...	...	50
Cardamoms, in boxes ...	8	...
Castor seed ...	15	...
Chillies, in bags ...	8	...
China root, in bags ...	11	...
Chiretta, in bales ...	16	...
Cigars ...	...	50
Cloves, in bags ...	8	...
Coal ...	20	...
Cochineal ...	...	50
Coffee, in bags ...	18	...
Coffee, in barrels ...	16	...
Coir, loose ...	12	...
Coir bundles ...	10	...
Copra, in bags ...	14	...
Cotton seed ...	15	...
Cotton seed-cake ...	20 gross	...
Cotton seed-oil ...	20	...
Cotton in bales ...	...	50
Curios ...	...	40
Cutch, in bags ...	16	...
Cutch, in boxes ...	20 gross	...
Dhall, in bags ...	20	...

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Elephant teeth, in bulk ...	20	.....
Elephant teeth, in cases ...	.....	50
Flour, in bags ...	20	.....
Furniture ...	.....	50
Garlic and Onions ...	12	.....
Ginger, in bags ...	16	.....
Gram, in bags ...	20	.....
Guano, in bags ...	16	.....
Gum, in cases ...	.....	50
Gunny bags and cloth ...	.....	50
Ganja ...	.....	50
Hemp, in bales	.....	50
Hides, Buffalo or Cow ...	16	.....
Horns, Buffalo or Cow ...	20	.....
India-rubber, in bags ...	20	.....
Iron	20	.....
Jute —	.....	50
Lac-dye	.....	50
Linseed	20	.....
Machinery	20	.....
Maize	20	.....
Metals	20	.....
Millet	20	.....
Molasses	2pun-or 4hhd	.....
Mustard or Rapeseed ...	20	.....
Nutmegs, in casks ...	.....	50
Oats	16	.....
Oil, in cases	.....	50
Oil, in casks	4 hhds.	.....
Oil-seed cake	20	.....
Orchids	16	40
Paddy	20	.....
Paraffine wax, in cases ...	20	.....
Peas	.....	.....
Planks and deals	.....	50
Private effects	.....	40
Rags	.....	50
Raw silk, in bales	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld*).

Articles.	Cwt. per ton net.	Cubic feet per ton.
Rattans for dunnage ...	20	.....
Rice, in bags	20	.....
Rice meal and Rice flour ...	20	.....
Rope, in coils	.....	50
Rope, in bundles	16	.....
Rum, in casks	2 puncheons.	.....
Sago, in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Seedlac, in cases	.....	50
Shells, rough, in bags ...	20	.....
Shellac, in cases	.....	50
Silk, in cases	.....	50
Silk piece-goods	.....	50
Silk (waste)	.....	50
Soap, country, in cases ...	...	50
Sticklac, in bags	16	.....
Sugar, in bags	20	.....
Tallow, in casks	20	.....
Tamarind, in casks	20	.....
Tea, in chests	.....	50
Timber (Padouk)	.....	50
Timber (Pinkadoe)	.....	50
Timber (Teak in round or square logs, scantlings) ...	.....	50
Til seed	20	.....
Tobacco, in bales	.....	50
Wheat	20	
Wool	.....	50

SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE

BURMA CHAMBER OF COMMERCE

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1 per cent.
2	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery	2½
3.	On purchasing ditto, when funds are provided by the Agent	5
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5
5.	On returns for consignments, if made in produce	2½
6.	On returns of consignments, if in Bills, Bullion or Treasure	1
7.	On accepting bills against consignments	1
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ...	2½
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee ...	half com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.
11.	On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived	2½ ,,

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money ... ... 2½ per cent.
13. On *del-credere*, or guaranteeing the due or realisation of sales 2½
14. On the management of Estates for Executors or Administrators 2½
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... 2½
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not 2½
17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on mothly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive 5
18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings 5
19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file 2½
20. On realising inwards freight, inward troop, emigrant, or cabin passage money 2½
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold 5

If Opium, Indigo, Raw Silk or Silk Piece-goods. ... ... 2½ per cent.

If Treasure, Precious Stones or Jewellery 1

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch ... 2½

22. On effecting Insurance, whether on lives or property 2½

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium... ... 2½0

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... 1

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them 2½
Or if recovered by such means ... 5

26. On Bills of Exchange returned dishonoured 1

27. On collecting house-rent 2½

28. On ship's disbursements 2½

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* 2½

30. On granting Letters-of Credit 1

31. On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... ½

32. On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value ... ... ½

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½

BOMBAY

PUBLIC HOLIDAYS, 1922

The following holidays are sanctioned by the Government of Bombay under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday (14th April), and Christmas Day (25th December), which are already specified as holidays under the above section :—

New Year	2nd January	Monday	1 Day
Maha Shivratri	24th February	Friday	1 „
Holi (2nd day)	14th March	Tuesday	1 „
Jamshedi Naoroz	21st March	Tuesday	1 „
Ramnavami	6th April	Thursday	1 „
Good Friday	14th April	Friday	1 „
Easter Saturday & Monday	15th & 17th April	Saturday & Mon.	2 Days
Empire Day	24th May	Wednesday	1 Day
Ramzan Id	29th May	Monday	1 „
Birthday of His Majesty the King-Emperor	3rd June	Saturday	1 „
Zarthost-No-Diso	17th June	Saturday	1 „
Bakri-Id	4th August	Friday	1 „
Cocoanut Day	7th August	Monday	1 „
Gokul Ashtami	15th August	Tuesday	1 „
Ganesh Chaturthi and Samvatsari (Jain)	26th August	Saturday	1 „
Parsi New Year	9th September	Saturday	1 „
Khordad Sal	15th September	Friday	1 „
Dussera	30th September	Saturday	1 „
Divali	19th 20th and 21st October	Thursday Friday and Saturday	3 Days
Barawafat	3rd November	Friday	1 Day
Christmas	25th & 26th Dec.	Monday & Tues.	2 Days

Note.—No days are notified as holidays on account of New Year (1st January), Muharrum (3rd September), Parsi New Year—2nd day (10th September), day before Christmas (24th December), and New Year's Eve (31st December) as these festivals fall on days which are declared to be holidays under the section referred to above.

HOLIDAYS UNDER CHARTER PARTIES.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the following days have been declared by the Committee of the Chamber to be holidays under Charter-Parties for the year 1922 :—

New Year	2nd January	Monday	1 Day
Holi (2nd day)	14th March	Tuesday	1 „
Ramnavami	6th April	Thursday	1 „
Good Friday	14th April	Friday	1

HOLIDAYS UNDER CHARTER-PARTIES—*(contd.)*

Empire Day	24th May ...	... Wednesday...	... 1	„
Birthday of His Majesty the King-Emperor ...	3rd June	... Saturday ...	... 1	„
Bakri-Id	4th August	... Friday ...	... 1	„
Cocoanut Day	7th August	... Monday ...	... 1	„
Gokul Ashtami	15th August	... Tuesday ...	... 1	„
Ganesh Chaturthi and Samvatsari (Jain)	26th August	... Saturday ...	... 1	„
Dussera	30th September	... Saturday ...	... 1	„
Divali	20th October	... Friday ...	... 1	„
Christmas	25th December	... Monday ...	... 1	„

BENGAL

PUBLIC HOLIDAYS, 1922

Declared by the Government of Bengal under Section 25 of the Negotiable Instruments Act XXVI of 1881 :—

Day following New Year's Day.	2nd January	... Monday ...	... 1	Day.
Sri Panchami	2nd February	... Thursday ...	... 1	„
Doljatra	13th March	... Monday ...	... 1	„
Chaitra Sankranti ...	13th April	... Thursday ...	... 1	„
Good Friday	14th April	... Friday ...	... 1	„
Easter Saturday	15th April	... Saturday ...	... 1	„
Easter Monday	17th April	... Monday ...	... 1	„
Id-ul-Fitr	29th May ...	... Monday ...	... 1	„
Birthday of His Majesty the King-Emperor.	3rd June ...	... Saturday ...	... 1	„
Dasahara	5th June ...	... Monday ...	... 1	„
Id-uz-Zuha...	4th August	... Friday ...	... 1	„
Janmastami	15th August	... Tuesday ...	... 1	„
Muharram	4th September	... Monday ...	... 1	„
Mahalaya	20th September	... Wednesday	... 1	„
Durga and Lakshmi Pujas	27th, 28th, 29th, 30th Sept. & 5th & 6th Oct.	Wed., Thurs., Fri., Sat. & Thur. & Friday.		6 Days.
Kali Puja	19th & 20th October	Thursday & Friday	2	„
Christmas Day	25th December	... Monday ...	... 1	Day.
The first and second days following Christmas Day.	26th & 27th Decem.	Tuesday & Wed.	... 2	Days.

(a) Sundays, New Year's Day, Good Friday (14th April) and Christmas Day are public holidays under the Act.

(b) As the first day of Muharram (3rd September), Jagadhatri Puja (29th October), Christmas Eve (24th December) and the last day of the year (31st December) fall on Sundays in the year 1922 which are public holidays under the Act, they are not included in the list of public holidays declared above for 1922.

HOLIDAYS UNDER CHARTER-PARTIES

The Committee of the Bengal Chamber of Commerce, empowered in that behalf by the Resolution passed at a General Meeting of the Chamber, held on the 5th December, 1888, do hereby declare that the Holidays specified below shall be the Holidays during the year 1922, recognised by the Chamber under Charter-Parties and/or Shipping Orders, as Holidays according to the custom of the Port :—

Day following New Year's Day.	2nd January	Monday	1 Day.
Sri Panchami	2nd February	Thursday	1 „
Chaitra Sankranti	13th April	Thursday	1 „
Good Friday	14th April	Friday	1 „
Easter Saturday	15th April	Saturday	1 „
Easter Monday	17th April	Monday	1 „
Birthday of His Majesty the King-Emperor	3rd June	Saturday	1 „
Durga Puja	27th September	Wednesday	3 Days.
	28th September	Thursday	
	29th September	Friday	
Lakshmi Puja	5th October	Thursday	1 Day.
Kali Puja	20th October	Friday	1 „
Christmas Day & the 1st & 2nd days following Christmas.	25th, 26th, & 27th December.	Mon., Tues. & Wed	3 Days.

N.B.—All Sundays are holidays.

MADRAS

PUBLIC HOLIDAYS, 1922

Under Section 25 of the Negotiable Instruments' Act (XXVI of 1881) His Excellency the Governor in Council has declared the following days to be Public Holidays in the year 1922 :—

New Year	2nd January	Monday	1 Day
Vaikunta Ekadasi	10th January	Tuesday	1 „
Pongal	13th & 14th January	Friday & Saturday	2 Days
Mahasivaratri	24th February	Friday	1 Day
Telugu New Year's Day	29th March	Wednesday	1 „
Tamil New Year's Day	13th April	Thursday	1 „
Easter	15th & 17th April	Saturday & Monday	2 Days
Ramzan	29th May	Monday	1 Day
King-Emperor's Birth day	3rd June	Saturday	1 „
Bakri-Id	4th August	Friday	1 „
Avaniavattam	7th August	Monday	1 „
Sri Jayanti	17th August	Thursday	1 „
Vinayak Chaturthi	26th August	Saturday	1 „
Mahalaya Amavasya	20th September	Wednesday	1 „
Solar Eclipse	21st September	Thursday	1 „
Ayuda Puja	29th September	Friday	1 „
Deepavali	19th October	Thursday	1 „
Bara Wafat	2nd November	Thursday	1 „
Christmas	26th, 27th, 29th & 30th December	Tuesday, Wednesday, Friday & Saturday	4 Days

N.B.—The following Holidays are already legalised by the Negotiable Instruments' Act :—New Year's Day, Good Friday and Christmas Day.

KARACHI

PUBLIC HOLIDAYS, 1922

The following holidays are sanctioned by the Government of Bombay under Section 25 of Act XXVI of 1881, entitled 'The Negotiable Instruments' Act," 1881 :—

New Year	... 2nd January	..Monday ...	... 1 Day
Maha Shivratri ...	...24th February	...Friday ...	... 1 „
Holi	...13th March	...Monday ...	... 1 „
Jamshedi Nowroz ...	...21st March	...Tuesday ...	... 1 „
Chetichand ...	...29th March	...Wednesday ...	... 1 „
Good Friday ...	...14th April	...Friday ...	... 1 „
Easter	...15th & 17th April	...Saturday & Monday	... 2 Days
Ramzan-Id ...	..29th May ...	...Monday ...	... 1 Day
Birthday of His Majesty the King-Emperor	... 3rd June	... Saturday ...	... 1 „
Zarthost-no-Diso	... 17th June ...	... Saturday ...	... 1 „
Bakri-Id	... 5th August	... Saturday ...	... 1 „
Cocoanut Day ...	... 7th August	... Monday ...	... 1 „
Gokal Ashtami ...	... 16th August	... Wednesday	... 1 „
Ganesh Chaturthi...	... 26th August	... Saturday ...	... 1 „
Mohurrum ...	... 4th September	... Monday ...	... 1 „
Parsi New Year ...	... 9th September	... Saturday ...	... 1 „
Khurdad Sal ...	... 15th September	... Friday ...	... 1 „
Dassera	... 30th September	... Saturday ...	... 1 „
Divali	... 20th & 21st October	Friday & Saturday	2 Days
Bara Wafat ...	... 3rd November	... Friday ...	... 1 Day
Guru Nanak's Birthday	... 4th November	... Saturday ...	... 1 „
Christmas ...	... 25th & 26th Decr.	... Monday & Tuesday	2 Days

HOLIDAYS UNDER CHARTER-PARTIES.

(Recognised by the Chamber under Charter-Parties and Shipping Orders according to the custom of the Port.)

New Year	... 2nd January	... Monday ...	... 1 Day
Holi	... 13th March	... Monday ...	... 1 „
Good Friday ...	... 14th April	... Friday ...	... 1 „
Birthday of His Majesty the King-Emperor	3rd June ...	... Saturday ...	... 1 „ „
Ramzan-Id	... 29th May ...	... Monday ...	... 1 „
Bakri-Id	... 5th August...	... Saturday ...	... 1 „
Cocoanut Day ...	... 7th August	... Monday ...	... 1 „
Mohurrum ...	... 4th September	... Monday ...	... 1 „
Divali	... 20th October	... Friday ...	... 1 „
Christmas	... 25th December	... Monday ...	... 1 „

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360	0	0	32	0	0	1	12	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
252	0	0	22	0	0	4	0	0	4	0	0	0	6	0	
252	0	0	22	0	0	4	0	0	4	0	0	0	6	0	
40	0	0	4	0	0	1	8	0	2	0	0	0	3	0	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
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Calendar for 1921.

1921	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
FEB.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	...	...	...	...	...
MAR.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
APR.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
MAY	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
JUNE	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	...	...

1921	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
AUG.	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
SEPT.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	...
OCT.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
NOV.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	...	...	...
DEC.	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31

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